

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE  
TWO STAY TWO STRAY TO INCREASE STUDENTS' LEARNING  
ACTIVITY IN ACCOUNTING CLASS XII AK 2 SMK NEGERI 1 KLATEN**

**UNDERGRADUATE THESIS**

**This undergraduate thesis is submitted in partial fulfillment of the requirements  
to obtain the degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University**



**By :**

**Reza Zakaria**

**10418244012**

**ACCOUNTING EDUCATION DEPARTMENT**

**FACULTY OF ECONOMICS**

**YOGYAKARTA STATE UNIVERSITY**

**2015**

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By:

Reza Zakaria

10418244012

This undergraduate thesis had been approved and validated on December, 29<sup>th</sup> 2014

To be examined by the Team of Undergraduate Thesis Examination  
Accounting Education Study Program  
Accounting Education Department Faculty of Economics  
Yogyakarta State University

Approved by:

Supervisor,



**Dr. Ratna Candra Sari, Msi., Akt**  
**NIP. 19761008 209801 2 014**

## VALIDATION

The undergraduate thesis entitled:

**“THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE  
TWO STAY TWO STRAY TO INCREASE STUDENTS’ LEARNING  
ACTIVITY IN ACCOUNTING CLASS XII AK 2 SMK NEGERI 1 KLATEN  
”**




By:

Reza Zakaria

NIM.10418244012

Had been defended in front of the Examiner Team on January, 13<sup>th</sup> 2015 and had  
been successfully passed

### THE EXAMINER TEAM

Name	Position	Signature	Date
Abdullah Taman, S.E. Akt., M.Si.	Chairman of Examiner & Examiner		22 Jan '15
Dr. Ratna Candra Sari, M.Si., Akt	Co-Examiner & Secretary		22 Jan '15
Annisa Ratna Sari, M.S.Ed.	Main Examiner		22 Jan '15

Yogyakarta, January 23<sup>rd</sup> 2015

Faculty of Economics, Yogyakarta State University

Dean



Dr. Sugiharsono, M. Si.

NIP.19550328 198303 1 0024

## DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Reza Zakaria  
Student ID : 10418244012  
Study Program : Accounting Education  
Faculty : Economics  
Undergraduate thesis Title : **THE IMPLEMENTATION OF  
COOPERATIVE LEARNING MODEL  
TYPE TWO STAY TWO STRAY TO  
INCREASE STUDENTS' LEARNING  
ACTIVITY IN ACCOUNTING CLASS XII  
AK 2 SMK NEGERI 1 KLATEN**

Hereby declare that this undergraduate thesis is my own and original work. According to my knowledge, there is no work or opinions written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta,  
The author,



Reza Zakaria  
NIM. 10418244013

## **MOTTO**

**“You should be mad to face your fear”**

**(Author)**

**“Take the risk and you’ll have the chance”**

**(Author)**

**“Sesungguhnya setiap perbuatan itu tergantung pada niatnya. Dan  
sesungguhnya setiap orang akan dibalas berdasarkan apa yang dia niatkan...”**

**(H.R. Muslim)**

## **DEDICATION**

**Thanks Allah SWT who always blesses my steps so my undergraduate thesis can be finished properly. I give this thesis to beloved people in my life:**

**My best mom and dad in the world, you are the greatest gift and motivator in my life. Thank you for your love, support, and your prayers.**

**Madhu Pinastika, big thanks for being the good partner in life. Thank you for supporting me in every good thing that I do.**

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**Classmates in Accounting Education, especially the International Class, thanks you for our togetherness this long.**

THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE TWO  
STAY TWO STRAY TO INCREASE STUDENTS' LEARNING ACTIVITY IN  
ACCOUNTING CLASS XII AK 2 SMK NEGERI 1 KLATEN

Oleh:  
Reza Zakaria  
10418244012

**ABSTRAK**

*Penelitian ini merupakan Penelitian Tindakan Kelas yang bertujuan untuk meningkatkan aktivitas belajar akuntansi siswa kelas XII Ak 2 SMK Negeri 1 Klaten tahun pelajaran 2014/2015 dengan menerapkan model pembelajaran Cooperative Learning tipe Two Stay Two Stray (TSTS).*

*Penelitian ini dilaksanakan dalam dua siklus. Teknik yang digunakan untuk mengumpulkan data adalah observasi dan angket. Instrumen yang digunakan dalam penelitian ini adalah lembar observasi, catatan lapangan, dan angket. Teknik analisis data yang digunakan adalah deskriptif kuantitatif dengan persentase dan teknik analisis data kualitatif.*

*Berdasarkan hasil penelitian disimpulkan bahwa implementasi model pembelajaran Cooperative Learning tipe Two Stay Two Stray dapat meningkatkan motivasi dan aktivitas belajar siswa kelas XII Ak 2 SMK Negeri 1 Klaten tahun pelajaran 2014/2015. Hal tersebut dibuktikan dengan adanya peningkatan skor aktivitas belajar siswa dari siklus 1 sebesar 49,55% meningkat menjadi 80,09% pada siklus 2. Berdasarkan lembar angket dapat disimpulkan bahwa terjadi peningkatan aktivitas belajar siswa sebesar 63,50% sebelum penerapan menjadi 78,09% setelah penerapan TSTS. Hal tersebut dapat diuraikan pada setiap aspek yang di observasi, membaca materi pelajaran pada siklus 1 sebesar 47,50% menjadi 85,63% pada siklus 2. Mencatat materi pelajaran sebesar 52,50% pada siklus 1 menjadi 76,25% pada siklus 2. Pada aspek melakukan diskusi sebesar 53,13% pada siklus 1 menjadi 80,00% pada siklus 2. Pada aspek menjawab pertanyaan guru maupun siswa lain meningkat dari 51,25% pada siklus 1 menjadi 83,13% pada siklus 2. Pada aspek mengerjakan soal meningkat dari 44,38% menjadi 80,63%. Pada aspek menanggapi pendapat siswa lain meningkat dari 46,88% pada siklus 1 menjadi 78,75% pada siklus 2. Pada aspek mengerjakan kuis meningkat dari 51,25% menjadi 77,50% pada siklus 2.*

*Kata kunci: Aktivitas Belajar, Pembelajaran Cooperative, TSTS.*

THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE TWO  
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By:  
Reza Zakaria  
10418244012

**ABSTRACT**

This research is a Classroom Action Research. It aims to improve students' learning activities of grade XII Ak 2 at SMK Negeri 1 Klaten Academic Year of 2014/2015 through the implementation of Cooperative Learning Two Stay Two Stray.

Research was conducted in two cycles. The data collecting techniques were observation and questionnaire. The instruments used in this research were observation sheet, field note, and questionnaire. Data analysis technique were used the descriptive data analysis with quantitative percentage and qualitative data analysis.

Based on the result of this research, the implementation of Cooperative Learning Type Two Stay Two Stray (TSTS) can improve students' learning activities of grade XII Ak 2 at SMK Negeri 1 Klaten Academic Year of 2014/2015. It is proven by the improvements of the average score of the students' learning activities in cycle 1 is 49,55% increased become 80,09% in cycle 2. Based on the questionnaire, the score of students' learning activities improved from 63,50% before the implementation of TSTS into 78,09% on after the implementation of TSTS. The result of each indicators that has been observed can be described as follows: In the reading the material indicators is 47,50% in cycle 1 then increased into 85,63% in cycle 2. In noting the material indicator is 52,50% in cycle 1 then increase in cycle 2 become 76,25%. In conducting discussion indicator is 53,13% in cycle 1 increased into 80,00% in cycle 2. In answering the teacher or other students' questions indicator increased from 51,25% in cycle 1 into 83,13% in cycle 2. In doing the tasks indicator is increased from 44,38% in cycle 1 into 80,63% in cycle 2. In responding the others arguments indicator is increased from 46,88% in cycle 1 into 78,75% in cycle 2. In doing the quizzes indicator increased from 51,25% in cycle 1 into 77,50% in cycle 2.

Keywords: Students' Learning Activities, Cooperative Learning, TSTS.



## FOREWORD

I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled **“THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE TWO STAY TWO STRAY TO INCREASE STUDENTS’ LEARNING ACTIVITY IN ACCOUNTING CLASS XII AK 2 SMK NEGERI 1 KLATEN”** finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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May God give the best for all the people mentioned above. Finally, I hope this work will be useful for the readers.

Yogyakarta, 13<sup>th</sup> January 2015

A handwritten signature in black ink, appearing to be 'R. M. H.', written over a faint, stylized triangular graphic.

Author

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## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Education is important thing in this global era. Nowadays, education has many challenges such as the increasing education quality. In the order of increasing education quality should be directed and adapted to the vision, mission and goals of national education as set out in the National Act of Indonesia No. 23 year 2013 article 19 point 1 :

*Proses Pembelajaran pada satuan pendidikan diselenggarakan secara interaktif, inspiratif, menyenangkan, menantang, memotivasi Peserta Didik untuk berpartisipasi aktif, serta memberikan ruang yang cukup bagi prakarsa, kreativitas, dan kemandirian sesuai dengan bakat, minat, dan perkembangan fisik serta psikologis Peserta Didik.*

The first thing to increase education quality is by improving the learning process, because learning process is the core of education. Learning is the interaction between teachers and students' in the education situation, so the teachers should be persistent and creative to make the learning more effective and fun.

The learning process will be effective and fun when the teachers understand many types of learning model and their characteristic, so the teachers can choose the right model based on the learning objective or the competencies.

Sometimes, in the learning process we find that learning is focused to the teacher and the students' as listeners. that makes the students' confused to



follow that learning subject. The effect of that condition, students' cannot be independent and they just rely on their friends who understand that material because the learning are not focused to the process, but on their achievement. This condition can make the students' doing academic dishonesty to do their work for example, cheating and plagiarism because they are doubt of their self ability as the effect of less students' activeness in the learning process.

This research begins with observation in SMK Negeri 1 Klaten grade XII AK 2 on accounting subject matter especially product costing topic. Observations conducted to determine learning activities between teacher and student's, and also its issue during accounting learning activity. The result of this observation become a reference to action planning.

According to initial condition data, known that student's learning activities is low. Student's less regards to the teacher presentation. Moreover, learning activities dominated by teacher that could make student's passive during the learning activities. It seen by only 10 or 25% of 40 student's that notice the teacher presentation.

Table 1. Student's Learning Activity in Initial Condition

No	Indicator	Percentage (%)
1	Reading the material	25,00
2	Noting the material	25,00
3	Conducting discussion	25,00
4	Answering teacher or other student's questions	25,00
5	Doing tasks	25,00
6	Respond other student's argument	25,00
7	Doing Quizzes	25,00
<b>Average</b>		25%

Based on the table above, it shown that the student's learning activity before action is low. It is important to improve learning quality that could improve student's learning activities. By learning activities, student's have ability to develop their creativity and also more understanding the material, then also improving the student's comprehension. Therefore, Teacher Center Learning should be transformed to interactive learning model that have two-way interactions between teacher and student's. This learning model could make the situation of teaching and learning process more fun and interesting, so that student's could develop their arguments and presented in front of class.

One of learning model that could improving student's learning activity is Cooperative learning model type two stay two stray. Cooperative learning model type two stay two stray is the learning method which is student's divided in some group. Then 2 student's of each group will stray from their group to visit the other's group. The student's who leave their group will accept the material from the group their visited and the student's who stay in their home group will give the material to their guests. In this method each student's have responsibilities to accept and giving the material to others.

In Cooperative learning type two stay two stray student's will be active during the learning process, because student's not only accepting the material but also required to teach the others, therefore student's would not felt bored to follow the learning process. Because there is two-way

communications type. After the implementation of cooperative learning type two stay two stray hopefully could improve the student's learning activities.

The researcher found that there was a gap between the ideal and the existed instructional process. The students' activity in joining the lesson was still low so that it did not reach the maximum teaching and learning result. Those problems indicated that there was an essential problem in teaching and learning process in accounting subject and it is important to find the solution of those problems. As the effort to solve the problems that occurs in the accounting learning process in grade XII AK 2 at SMK Negeri 1 Klaten, it is important for the researcher to do Classroom Action Research (CAR).

There are some purposes and advantages of conducting classroom action research (Daryanto, 2011: 6-8), which is to improve the quality of teaching and learning process with the ultimate goal to improve the result of teaching and learning process. By conducting this type of research, some mistakes and difficulties which occur in the teaching and learning process can be analyzed directly so that the problems will not happen again. If the mistakes happened can be corrected directly, quality of teaching and learning process can be improved, can be more interesting so that it can improve the students' learning achievement.

Accounting is the subject that requires patience, accuracy, and thoroughness more than the others subjects. Teachers required to use the

lecturing models that can make the students' feel fun, motivated, and active in the learning process.

During this time, the teachers using the learning models that make students' felt bored and cannot make learning effective. A good learning model is a model which can make students' more active, motivated and feel interest in learning process. Which is Cooperative Learning is the good one. Cooperative learning is an instructional model that simultaneously addresses academic and social skill learning by students'. It is a well-researched instructional model and has been reported to be highly successful in the classroom. There is an every increasing need for interdependence in all levels of our society. Providing students' with the tools to effectively work in a collaborative environment should be a priority. Cooperative Learning is one way of providing students' with a well defined framework from which to learn from each other. Students' work towards fulfilling academic and social skill goals that are clearly stated. It is a team approach where the success of the group depends upon everyone pulling his or her weight.

Slavin (1994:287) states that cooperative learning refers to instructional models in which students' work together in small groups to help each other in learning. There are many quite different approaches to cooperative learning. Most involve students' in four member mixed ability group but some models use varying group sizes. Typically, students' are assigned to cooperative groups and stay together as a group for many weeks or months.

They are usually taught specifically in order to help them work well together: active listening, giving good explanation, avoid putdowns, including others and so on. In addition, Lyman and Foyle (1998) state that cooperative learning is a teaching model involving students' participation in small group learning activities that promote positive interaction. Cooperative learning is a teaching model in which small teams, each with students of different level of ability, use variety of learning activities to improve their understanding of a subject. Each member of a team is responsible not only to learning what is taught but also for helping team mates. Students' work through the assignment until all groups successfully understand and complete it.

From the definition above, it can be concluded that cooperative learning is a teaching model that emphasizes at the students' team work. It differs from other teaching approaches because students' work together rather than completing each other individually. In the field of language, cooperative learning values the interactive view of language, which is known as developed combination of structural and functional views of language. It considers knowledge of appropriate use of language and the ability to structure discourse interactions. Like any other approach, as Richards and Rodgers (2001) argue, it possesses its own theory of language and theory of learning. In its theory of language, cooperative learning sees language as a tool of social relations. Students' are provided with authentic context for negotiation of meaning through using the language. Cooperative learning facilitates and

deepens learning. It results in higher levels of understanding and reasoning, the development of critical thinking, and the increase in accuracy of long – term retention.

Cooperative learning type two stay two stray is learning model that students' will divided in groups. Then two students' will move to other group and two students' will stay in their group. The students' who move to other group will accept the material and the students' who stay in their group will present the material. In this learning model each students' have responsibility to accept and present the material to their friends.

For that reasons, in order to improve the students' learning activities in grade XII AK 2 at SMK Negeri 1 Klaten, the researcher will conduct a research entitled “The Implementation of Cooperative Learning Type Two Stay Two Stray to Increase Students' Learning Activities of grade XII AK 2 at SMK Negeri 1 Klaten Academic Year of 2014/2015”

## **B. Problem Identification**

Based on background above, the identification of problem is :

1. Students' activity in the learning process is low. Such as the confidence of their self ability to do the task in the front class, active in the discussion, ask some questions to the teacher.
2. Last year, in accounting learning the students' activeness is low, because the learning model is monotonous.
3. Teachers does not used varies learning model.

### **C. Problem Limitation**

Based on the background and the identification of problem above, this research will be focused on students' learning activities that is the students' Accounting Learning Activity. This limitation of the problem aims to clarify the research conducted in order to obtain more focused on the Implementation of Cooperative Learning Model using Two Stay Two Stray type on the basic competency of Cost Of Goods Product Report in Grade of XII Accounting 2, SMK Negeri 1 Klaten.

### **D. Problem Formulation**

Based on background above, the problem formulation as follows:

“ Is the implementation of cooperative learning model type two stay two stray able to increase the students' learning activity in class of XII AK 2 SMK Negeri 1 Klaten ?”

### **E. Objective of The Research**

These research objectives are :.

1. To know students' learning activity in accounting subject used cooperative learning model type two stay two stray.

### **F. Significance of The Research**

As Classroom Action Research, these research benefits can be viewed from two aspect, namely theoretical and practical.

## 1. Theoretical Benefits

In terms of theory, this research is useful in accounting instruction, as the way to increase students' activity used cooperative learning model type two stay two stray.

## 2. Practical Benefits

- a. The researcher have experience in accounting subject used cooperative learning model type two stay two stray.
- b. It can use by teacher, especially accounting teacher as alternative learning
- c. Give experience to the students' as research object, so the students' has experience about the freedom in accounting learning with independent and fun.



## **CHAPTER II LITERATURE REVIEW**

### **A. Theory Descriptions**

#### **1. Accounting Learning Activity**

##### **a. Accounting Learning Activity**

Here is the definition of Accounting Learning :

According to Dimyati and Mudjiono (1994:157) “ Learning is the process that doing by teachers to teach their students’ in learning like processing and got an knowledge, skills and attitude.” Oemar Hamalik (1995:57) said that “ Learning is the combination that include humanism, material, facilitate, equipment and procedure that influence to reach the learning objective.”

According to the statement above learning is the process that doing by teachers and supported by facilitate and procedure that influence each other to reach the learning objectives. Learning will be success if the teacher and students doing good team working.

Jerry (2007) said “ Accounting is an information system that identifying, noted and communicate the economic event in some organization to the share holders.”

According to that, Accounting Learning is the process in identifying, noted and inform the economic event to the share holders. That process begin

with planning, action, and evaluating. So, the teacher have important position in learning process.

Sriyono (2012) "Activity is the whole activity that include either physically and spiritually". Rousseau (in Sardiman A.M., 2011: 96) stated "That knowledge should be gained by their own observation, experiences, investigation, with their own work, facilities that are self-created, neither technical nor spiritually." Therefore, the activities carried out by the students' can be done either by physical as well as spiritual and activity of students' during the teaching and learning process is one of the indicators of the existence of a desire to learn.

Sardiman A.M. (2011: 95-96) argue that "There is no learning if there is no activity". Students' are required to play an active role in learning, in other words learning is indispensable to the existence of an activity, so that learning activities are very influential towards the success of the learning process.

From the definition above, it can be concluded that the understanding of learning activities of students' is any form of activities performed both at the school and students' outside the school that supports their learning activities.

#### **b. Classification of Learning Activity**

Paul D. Dierich (in Oemar Hamalik, 2005: 172-173) The classification of learning activities of students' can be divided into 8 groups, such as:

- 1) Visual activities: read, seen pictures, observe experiments, demonstrations, exhibition, watching other people working or playing.
- 2) Oral activities : Suggests a fact or principle, linking an event, ask the questions, make a suggestion, expressed the opinions, interviews, discussions, and interruptions.
- 3) Listening activities: listening the presentation of materials, listening to the conversation or discussion groups, listen to games, listen to the radio.
- 4) Writing activities : write stories, write reports, check out the essay, make a summary, do tests.
- 5) Drawing activities: drawing, drawing graphs, charts, maps, diagrams and patterns.
- 6) Metrics activity : experimenting, selecting tools, implement exhibitions, make model, organizing games, dancing and gardening.
- 7) Mental activities: Ponder, reminds, solve problems, analyze the factors, analyze relationships, and make a decision.
- 8) Emotional activities: interest, distinguishing, courageous, calm, and others

**c. Types of Learning Activity**

The types of Learning Activity according to M. Dalyono (2009: 218-225) is divided by following indicators :

- 1) Listening
- 2) Viewing
- 3) Fingering and sampling

- 4) Write or record,
- 5) Read,
- 6) Create an overview or summary and highlights,
- 7) Observed the tables, diagrams and charts,
- 8) Draft working paper, or paper
- 9) Remember,
- 10) Thought,
- 11) Exercise or practice.

**d. Factors That Affect Students' Learning Activity**

Gagne and Briggs (2010) factors that affect students' learning activity as follows :

- 1) Explain the instructional goals (students' basic ability)
- 2) Remind the learning competencies to students'
- 3) Give the stimulus (problems, topics, concepts)
- 4) Direct the students' how to learn
- 5) Appearance the students' activity and participation in the learning process
- 6) Give the feedback
- 7) Give the test for students' to measure the students' ability
- 8) Conclude any material presented at the end of the study

### **e. The Measurement Of Learning Activity**

Teaching and learning activities contain elements of activity on a students' though simply applied. According to McKeachie (in Uzer Usman, 2006: 23) the measurement of the activity of students' consists of :

- 1) Students' participation in determining the learning purpose.
- 2) Emphasis on affective aspect in learning process.
- 3) Participation in learning process, especially interaction among students'.
- 4) Teacher acceptance of students' deeds and contributions of who are less relevant or wrong.
- 5) Closes relationship among groups.
- 6) Given chance for students' to make an important decision in learning activity.
- 7) The amount of time that is used to handle personal problems of students', whether related or not related to the lesson.

## **2. Cooperative Learning Model Type Two Stay Two Stray**

### **a. Learning Model**

Learning model is a planning or a pattern that used as a guideline in planning learning in class. Learning models refers to learning approach to be used, includes learning purpose, stages of learning process, learning environment and class management ( Trianto, 2010: 51 ).

Meanwhile, according to Joyce & Weil (1971) in Mulyani Sumantri, et al (1999: 42) learning model is the conceptual framework that describes a

systematic procedures in organizing the learning experience to achieve specific learning objectives, and has a function as a guideline for learners and teachers in planning and implementing teaching and learning activities.

Based on the opinions above, can be concludes that the learning model is a conceptual framework which describes systematic procedures in organizing the learning experience to achieve specific learning objectives and used as a guideline for learners and teachers in designing and implementing the learning process.

#### **b. Cooperative Learning Model**

According to (Slavin, (1992) “cooperative learning is the learning model that students’ learn and work in small group collaboratively (4-6 person) with heterogeneous structure”.

(Isjoni (2007:13) define that “cooperative learning can used to motivate students’ to tell their opinion, respect their friends opinion and sharing ideas. students’ also can work together and helping each other to do their work”.

Based on that statement, cooperative learning is the learning model that students’ divided in small group to work together to do their work. Students’ divided in small group so they will more understand the material and more respect each other.

### c. The Characteristics of Cooperative Learning Model

Millis (1996) outlines five characteristics typical of cooperative learning:

- 1) Students' work together in small groups containing two to five members;
- 2) Students' work together on common tasks or learning activities that are best handled through group work;
- 3) Students' use cooperative, pro-social behavior to accomplish their common tasks or learning activities;
- 4) Students' are positively interdependent and activities are structured so that students' need each other to accomplish their common tasks or learning activities; and
- 5) Students' are individually accountable or responsible for their work or learning.

### d. The Elements of Cooperative Learning Model

Roger and David Johnson (1991) True cooperative learning has 5 elements that prevent such problems:

- 1) **Positive Interdependence** – The task must be structured so that members of the group sink or swim together; one member cannot succeed at the expense of others.
- 2) **Face to Face Interaction** – This exists when students' assist and support one another's efforts to learn. This occurs as students' actively teach one another to solve problems and understand concepts.

- 3) **Individual Accountability** – This prevents a member from getting a free ride on the work of others and prevents low quality of work being accepted from an individual by peers in the group.
- 4) **Social Skills** – Groups improve as members learn to contribute positively, acquire trust and manage conflict. These skills are not innate; they must be learned by the teacher and taught to the students’.
- 5) **Group Processing** – Processing time is usually the most neglected aspect of classroom teaching. In an effort to “cover the material” we forget that our objective is students’ learning, not just presenting material. Processing is essential to insure understanding. Talented students’ often have learned to do this effectively on their own; average students’ can be taught to be more effective. If questions such as, “What was the central underlying concept of today’s class?” or, “What is the step-by-step procedure through which we applied this concept to arrive at a successful solution?” are reviewed by the group as well as the aspects of how restating the concept or altering the process might lead to improved understanding, then students’ leave the class with more comprehension of the material than they would have without processing.

**e. The Types of Cooperative Learning Model**

Based on Slavin (2008: 11), There is many types of cooperative learning model as follows :



- a. TAI (Team Assisted Individualization)
  - b. STAD ( Students' Team Achievement Division)
  - c. Rally Table
  - d. Jigsaw
  - e. NHT (Numbered Heads Together)
  - f. TGT ( Team Game Tournament)
  - g. GI (Group Investigation)
  - h. CIRC (Cooperative Integrated Reading Composition)
  - i. TPS (Think Pair Share)
  - j. LT (Learning Together)
  - k. STL (Students' Team Learning)
  - l. TSTS (Two Stay Two Stray)
- f. Cooperative Learning Model Type Two Stay Two Stray**

Strategy is one of the way that used by the teacher to help the students interested in teaching learning process. Ahmadi and Prasetya (2005:11) stated that a strategy may be defined as the teacher's effort in creating an environment system that probably teaching process happened. Actually, there are many strategies that can do if teacher teaches his/her students in a classroom, but in this research, the researcher has chosen the convenient strategy based on the experience and opinion. That strategy is Two Stay Two Stray.

Two Stay Two Stray is one of cooperative learning. Lie (2010:29) pointed out that cooperative learning is not same with learning in group. There are some basic elements of cooperative learning that different with dividing group inappropriately. The right procedures of cooperative learning will make the teacher manages the class more effectively.

According to Roger and David Johnson, to achieve the maximum result, five elements of cooperative learning must be applied: (a) positive dependency, (b) individual responsibility, (c) face to face interaction, (d) communication each members, and (e) evaluation group process.

Two Stay Two Stray was developed by Spencer Kagan (1992) Cooperative Learning Model is learning model that gives the group to share their opinion and information to other group. This learning model used in all learning subjects and all students'. This learning involved by teachers and students'. It will be success when teacher and students' have good communication.

**g. Basic Components of Two Stay Two Stray**

- 1) Students' work in groups cooperatively to complete their learning material.
- 2) The group is formed in heterogenous students'.
- 3) When may a member of the group is derived from the race, culture, ethnicity, gender.
- 4) The award is more oriented on the individual from group

**h. The Stages of The Implementation of Cooperative Learning Model Type Two Stay Two Stray (TSTS)**

Lie (2002:60-61), There are some steps using Two Stay Two Stray, those are:

- a) Students' work in small group with 4 person.
- b) Then, after finish the discussion 2 person will be guest in other group.
- c) 2 person who stay in their group will present the material and information to their guest.
- d) The guest finish accept the material and back to their group and report the information from other group.
- e) The group discuss and fix their opinion.

**i. The Advantages and Disadvantages of Two Stay Two Stray**

**The advantages of this learning model are:**

1. It is student-activity oriented.
2. It can make students' learning more meaningful.
3. It can be applied to all classes or levels.
4. It can make students brave to express their opinion.
5. It can increase students' self-confidence.
6. It gives students an opportunity to learn to speak.
7. It can increase students' interest and learning.

Based on the advantages above, Two Stay Two Stray strategy is good for developing the students' skill, especially in speaking skill because it gives students chance to communicate and share their opinion.

**The disadvantages from this learning strategy are:**

1. It requires a long time to be applied.
2. There is a possibility that only student with good ability who is active.
3. It takes a lot for the preparation.
4. It tends to lead to rowdy classroom atmosphere.
5. The information delivered from the “visitors” to the “host” in their group is possibly not complete.

Based on the disadvantages, there are several troubles in Two Stay Two Stray, but it can be helped if the teacher creative and can manage the class well.

**B. Relevant research**

Some problems related to the students’ learning activity is the students’ ability to understanding the lessons and learning atmosphere. The teachers ability is also be a major problem in affecting students’ learning activities, because with the right way of teaching will create a conducive learning atmosphere to improve students’ learning activities.

- a. Kirniati (2012) in her thesis entitled “*Penggunaan Metode Kooperatif Tipe Two Stay Two Stray untuk Meningkatkan Aktivitas dan Hasil Belajar dalam Pembelajaran Ikhtisar dan Laporan Keuangan Siklus Akuntansi Perusahaan Jasa di SMA Negeri 2 Salatiga*” which concluded that the implementation of Cooperative Learning Model Type Two Stay Two Stray can improve students’ learning activities and learning outcomes in financial statement and

financial report competencies. That's shown by 15,63% categorized as active student and 9,37% very active, 34,37% rather active and 40,63% passive students in cycle 1 increase in cycle 2 with 0% categorized as passive students, 9,37% rather active, 52,25% active students and 34,38% very active students.

The similarities with my research are the same type of research which is classroom action research and the differences is the grade of research subject.

- b. Een Ruhama (2012) in her thesis entitled "*Penerapan Model Pembelajaran Kooperatif Tipe Two Stay Two Stray Untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas X Program Keahlian Akuntansi SMK N 1 Yogyakarta Tahun Ajaran 2011/2012*" which concluded that the implementation of Cooperative Learning Model Type Two Stay Two Stray can improve students' learning activities in cycle I, until the cycle II. This proven by the learning activities of students' during the learning process at the first meeting I cycle amounted to 63.66%, increased by 68.85% at the second meeting, on the first meeting of the cycle II more learning activities increased to 79.85%, and 95% increased again at the second meeting. In addition, there is an increase against the pre test and post test each cycle. This proven by the pre-test results of students' on a cycle I of 57.22 and increase on post test to 126.91, cycle II pre-test results of students' increased also at 76.14 and post test to 86.17. The results of this research show that the implementation of

cooperative Learning Model type Two Stay Two Stray can improve learning activities Accounting students’.

The similarities from the research above with my research is the learning model and the type of research, and the differences is the research subject.

- c. Pangesti, Retno Dwi (2010) in her research entitled “*Penerapan pembelajaran kooperatif model two stay two stray (TSTS) untuk meningkatkan aktivitas dan hasil belajar akuntansi pada siswa kelas XI IPS 2 SMA Negeri 4 Malang*” this research was improve that cooperative learning model type Two Stay Two Stray can improve students learning activity which is proven by 62,33% students activity in cycle 1 become 91,50% in cycle 2.

The similarities with my research is the type of research and the learning model and the differences is research subject.

### **C. Framework of Thinking**

According the theoretical review above, so it’s important to mention the framework of thinking as follows :

- a. Cooperative Learning Model Type Two Stay Two Stray is useful to make the students’ learn by their self.
- b. There’s any relationship between implementation of Cooperative Learning Model Type Two Stay Two Stray with students’ independency while learning process.

The cycle picture as follows :

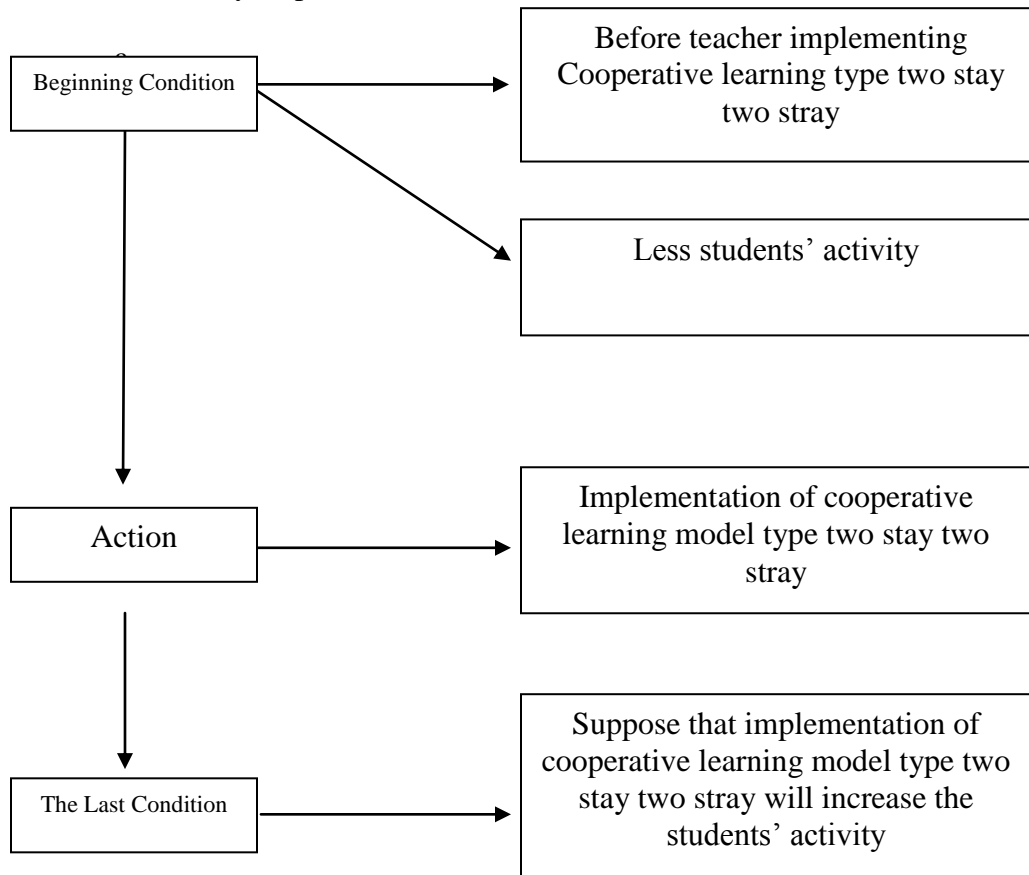


Figure 1. Framework of thinking

#### D. Research Hypothesis

Description and discussion of the theory of frame above, hypothesis can be formulated as the following action :

”Implementation of cooperative learning model type two stay two stray can increase the students’ learning activity in accounting class XII AK 2 SMK Negeri 1 Klaten”.

### **CHAPTER III RESEARCH METHOD**

#### **A. Research Design**

This study is classified as classroom action research. Suharsimi (2012, 2-3) stated that action research is the combination of “research, action, and class”. Research is a detailed study of a subject, using a certain methodology in order to discover new information or reach a new understanding. Action is a process of doing something and the process is classified into some cycles. And class is a group of students who are taught together at school. So, classroom action research is the research which is done in the class and studies the process of teaching and learning.

In this research, the researcher and the teacher collaboratively carry out the research. The teacher who carry out the action and the researcher as the observer along the action. Suharsimi Arikunto (2012: 17) explains that the ideal classroom action research is one that is carried out in pairs between the ones who perform the action and the ones who observe the ongoing process of the implementation of the actions. The ideal research result in valid findings which do not contain any subjectivity.

This research will be conducted in two cycles. Each cycle consists of four stages, that are planning, action, observation, and reflection.

Below the chart of the Kemmis and Taggart model that developed by Suharsimi Arikunto(2012: 74):



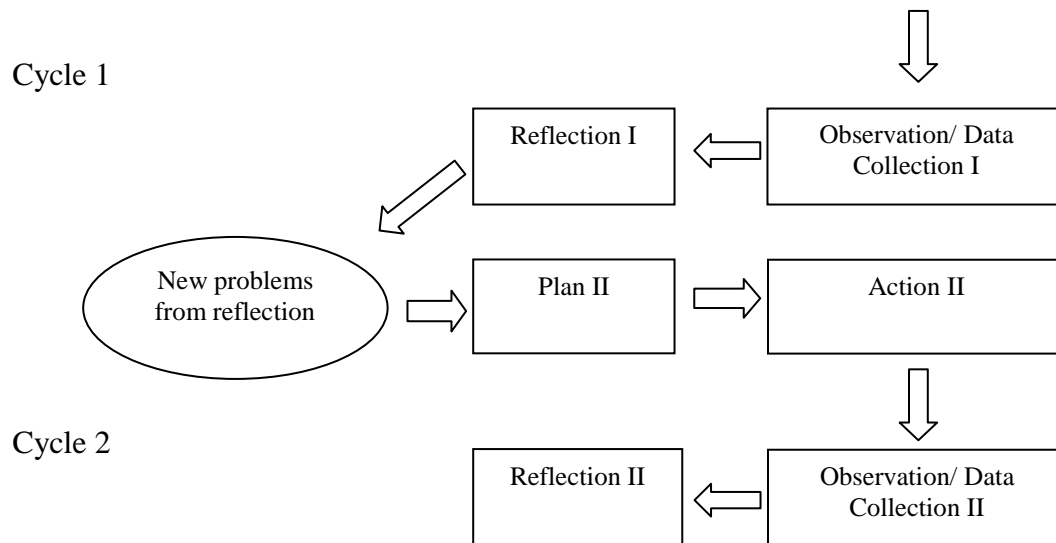


Figure 2. Classroom Action Research Procedure

Suharsimi Arikunto (2012:74)

## B. Subject and Object of The Research

The research subject were all students' of XII AK 2 SMK Negeri 1 Klaten Academic Year 2014/2015. While the object of this research is students' activity in class XII AK 2 SMK Negeri 1 Klaten academic year 2014/2015.

## C. Research Place and Time

The research will be conducted in SMA Negeri 1 Klaten in November 2014.

## D. Operational Definition

### 1. Accounting Learning Activity

Accounting learning activity in this study is an attempt to master the materials done by students' both physically and psychologically. It can seen from the students' attitude, their ability to acquire knowledge, their thinking

and motor skills. The students' Accounting learning activities in the first cycle will be compared to the second cycle. The indicators of students' Accounting learning activities can be seen from the students' activities of reading the material, noting the subject matter, doing exercise that given by teacher, expressing opinions, conducting group discussions, answering questions given by teacher and their classmates during the discussion, doing quizzes, and responding to opinions of other students.

## 2. Cooperative Learning Model Type Two Stay Two Stray

Cooperative learning model type Two Stay Two Stray is a type of learning that will affect students' interaction and activities. This learning model begins by the teacher divides the students into several groups and then teacher calling team leader to gives the material. Then, team leader will be present the material in their groups while discussion. After finishing discussion each group will conclude their discussion results and the teacher will gives feedback.

## **E. Data Collection Techniques**

### 1. Observation

Suharsimi (2007) "observation is looking for event, movement, or process". Supardi (2007) says that " observation is the action to looking (data collection) to knows the effect of the action to achieving the goals".

Observation were aimed to determine the appearance of the students' learning activity during the learning process. Through the observation, it will

get the data for later described to determine students' learning activity in the first and second cycle. Observation are also used to make observation during learning process to be recorded in the notes field where data will considered in the reflection stage.

## 2. Questionnaire

According to Sugiyono (2012: 199) "questionnaire is a data collection technique which is done by giving a set of questions or written statements to be answered by respondents". This questionnaire used to obtain data on students' Accounting Learning Activities. By making use of the questionnaire in this study, the Accounting Learning Activity data can be obtained directly from the research in this case are the students'.

## **F. Research Instrument**

### 1. Observation Guidelines

This study uses sheet-shaped observation check list, the observation that contains a list of all the aspect to be observed, so that the observer stay signaled the presence or absence of a check mark (√) on observable aspects ( Wina Sanjaya, 2010:95). In this study, aspects or activities to be observed is the students' learning activities that reflect the accounting learning activity.

Based on the indicators that have been previously set, the aspects observed are:

- a. Reading the Accounting subject material
- b. Noting the Accounting subject material
- c. Conducting group discussions
- d. Doing tasks and exercises given by the teacher
- e. Answering some questions given by the teacher and classmates during the discussion
- f. Responding to classmates opinions
- g. Doing quizzes given by teacher

The researcher scoring of each indicator that will be observed using a Likert scale of four alternative answers — Those are very good, good, bad, very bad (Sugiyono, 2010: 135) which can be described as follows :

Table 2. The Criteria of Alternative Answers on Likert Scale

<b>Criteria</b>	<b>Scores</b>
Very Good	4
Good	3
Bad	2
Very Bad	1

The Details Scoring Procedures are explained :

- a. Reading the Accounting subject matter

Score 4	:	Students' reading all the material without teacher instruction
Score 3	:	Students' reading the material after within teacher instruction
Score 2	:	Students' reading the material in several topics
Score 1	:	Student's did not reading any materials

## b. Noting the Accounting subject matter

Score 4	:	Students' noting all the material without teacher instruction
Score 3	:	Students' noting all the material within teacher instruction
Score 2	:	Students' noting the material in several topics
Score 1	:	Students' did not noting any materials

## c. Doing tasks and exercises given by the teacher

Score 4	:	Students' independently doing the tasks that given by the teacher
Score 3	:	Students' doing the tasks given by teacher within friends help
Score 2	:	Students' doing the tasks only that they can
Score 1	:	Students' do not answer any tasks that given by teacher

## d. Conducting group discussion

Score 4	:	Students' following the discussion with giving and answer the arguments
Score 3	:	Students' follow ing the discussion with asking the questions but do not giving any arguments
Score 2	:	Students' following the discussion without giving or answer any arguments
Score 1	:	Students' does not following the discussion

## e. Answering some questions given by the teacher and classmates during the discussion

Score 4	:	Students' independently answer the teacher and other students' questions
Score 3	:	Students' answer the teacher and other students' questions within friends help
Score 2	:	Students' could answer the several questions given by teacher and other students'
Score 1	:	Students' could not answer any questions

## f. Responding to classmates opinions

Score 4	:	Students' independently responding the classmates opinions
Score 3	:	Students' responding the classmates opinions within teacher instruction
Score 2	:	Students' responding the classmates opinions within friends help
Score 1	:	Students' could not respond any opinions

## g. Doing quizzes given by the teacher independently

Score 4	:	Students' independently doing the quizzes
Score 3	:	Students' doing the quizzes within friends help
Score 2	:	Students' doing the several quizzes
Score 1	:	Students' did not doing any quizzes

## 2. Field Notes

Field notes were used as form to recording the minutes of the implementation of cooperative learning model type two stay two stray. Recorded fields is used to write a variety of research-related event that occurs in the classroom. Events can be interaction between students' and teachers, as well as interaction among students'.

## 3. Questionnaire

Questionnaire is an instrument used to find out information or data about the students' Accounting Learning Activities. The composing process of the questionnaire is based on the framework as the reference or basis in preparing the statements. The framework can be described as follows:

Table 3. The Framework of Learning Activities Guidelines

No	Indicators	Items	Total
1	Reading the Accounting subject matter	1, 2, 3*	3
2	Noting the Accounting subject matter	4, 5	2
3	Doing tasks and exercises given by the teacher	6, 7, 8, 9*	4
4	Conducting group discussion	10, 11, 12*	3
5	Answering questions given by the teacher and classmates during the discussion	13, 14, 15*	3
6	Responding to classmates opinions	16*, 17, 18	3
7	Doing quizzes given by the teacher independently	19, 20	2
	Totals		20

\*) : Negative Statement

Table 4. Scores of the Alternative Answers

Alternative Answers	Scores	
	Positive Statements	Negative Statement
Strongly Agree	4	1
Agree	3	2
Less Agree	2	3
Disagree	1	4

## G. Research Procedures

Suharsimi (2007:16), classroom action research model is conducted by 4 stage. 1) Planning, 2) Acting, 3) Observing 4) Reflecting.

This research will be conducted collaboratively with accounting subject teachers SMK Negeri 1 Klaten. This study will be conducted by two cycles.

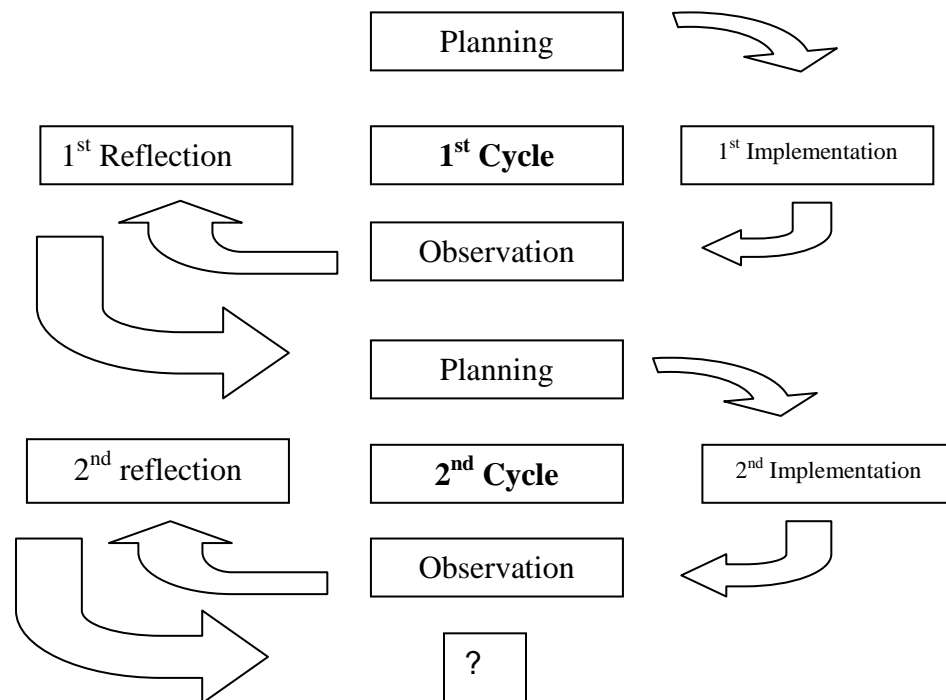


Figure 3. Classroom Action Research Procedures

Suharsimi Arikunto (2007:16)

## 1. Cycle 1

### a. Planning

This planning were aimed to students' activity as a focused problem.

There is the steps of planning :

#### 1) Problem Identification

Researcher conduct the problem to activity in accounting learning. Learning model used to solve that problem is doing action as follows ;

##### a) How to make the students' active in accounting learning ?



## 2) Problem Solution Planning

The solution of the problem above is :

- a) Implementing cooperative learning model type two stay two stay in accounting subject.
  - b) Action to increase the students' activity based on implementing cooperative learning model type two stay two stay because each students' has self responsibility to get the material.
- b. Acting
- Action is doing by researcher and subject teacher as a collaborative friend based on the planning has make before. The planning is flexible means it can matching by the condition and can change based on learning needed.
- c. Observing and Monitoring
- Observing and monitoring is the way to record any events that occurs while implementation of planning. researcher not only as researchers but also as a observer that observe any classroom events and write down on observation guidelines.
- d. Reflecting
- Reviewing what happens or didn't happens, that valuable or not valuable while action. The value of reflection used to plan the next

step to reach the goals. Reflecting were doing by researcher as an observer will success or failed in achieving the temporary goals.

## 2. Cycle 2

### a. Action Planning

This planning based on first action that was as a solution from problem solving. The next step likes follows :

#### 1) Problem Identifying

Implemented action in problem identifying based on results in 1<sup>st</sup> cycle :

- a) Evaluating the disadvantages of cooperative learning model type two stay two stray.
- b) Identifying the increasing of students' learning activity in accounting.
- c) Take action about the students' learning activity in accounting.

#### 2) Problem Solution Planning

The solution to solve that problem is :

- a) Implementing cooperative learning model type two stay two stray mixed with other model likes debate.
- b) Give the task to students'.

### b. Acting

Cycle 2 act after the cycle 1 has done. Researcher as a observer and teachers as the actor based on planning.

c. Observing

Observing and monitoring used to see the implementation of the planning in cycle 2. All process in implementation in accounting learning and the increasing of students' activity were documented by researcher.

d. Reflecting

In 2<sup>nd</sup> cycle reflecting doing after all learning process has done. The problems will find the solution. The value of reflection used to plan the next step to reach the goals.

## **H. Data Analysis Techniques**

1. Descriptive Data Analysis with Quantitative Percentage.

Data obtained from the observations, in the form of rating scale, are quantitative data that show the assessment of emergence of activities that reflect on Accounting Learning Activities in accordance with the aspects that have been prepared. Data from the results of the observations are then presented in the form of descriptive blurb. To analyze the data quantitatively, the following steps are conducted (Sugiyono, 2012: 137):

- a. Determining the scoring criteria for each aspect/ indicator of students' activities being observed.
- b. Counting the scores for each aspect of the learning activities being observed.

- c. Calculating the percentages of learning activities on every aspect being observed by the formula:

$$\% = \frac{\text{Sores on Results of students's' Accounting Learning Activities}}{\text{Maximum Score}} \times 100\%$$

## 2. Qualitative Data Analysis

This research uses qualitative analysis techniques which is developed by Miles Huberman used for qualitative research (Sugiyono, 2010: 338-345). The data analysis techniques of this research are as follows:

### a. Data Presentation

Data presentation in this research meant is presenting the data in a simpler appearance which is in the form of narrative exposure, including the chart, flowchart, the relationship its categories and so on. It is intended to make easier to understand the data and make plans based on what have been understood.

### b. Conclusion Withdrawal

Conclusion withdrawal is the process of retrieving the important part of the organized data that has been presented. The conclusion is in the form of statements to answer the problem formulation that has been formulated formerly.

## **I. Measures of Success Criteria**

The improvement of students' learning activity can be seen from the improvement of students' learning activity percentage from the cycle I to the Cycle II. Mulyasa (2006: 101) stated "From the process, teaching and learning activity is successful and have a good quality when at least there are 75% students' are actively participate, whether physical, mental, or social in the learning process...". But in this research, mental activity did not researched because the mental activity can not be observed. Successful criteria of this research is characterized by an overall learning activities percentage that reaches 75% based on the achievement of each indicators of students' learning activities, or at least 28 students', i.e 75% of the overall number of students' who have an increasing score of learning activities.

## **CHAPTER IV**

### **RESULT AND DISCUSSION**

#### **A. Description of Pre-Research**

This research begins with observation in SMK Negeri 1 Klaten grade XII AK 2 on accounting subject matter especially product costing topic. Observations conducted to determine learning activities between teacher and student's, and also its issue during accounting learning activity. The result of this observation become a reference to action planning.

According to initial condition data, known that student's learning activities is low. Student's less regards to the teacher presentation. Moreover, learning activities dominated by teacher that could make student's passive during the learning activities. It seen by only 10 or 25% of 40 student's that notice the teacher presentation.

Table 5. Student's Learning Activity in Initial Condition

<b>No.</b>	<b>Indicator</b>	<b>Percentage (%)</b>
1	Reading the material	25,00
2	Noting the material	25,00
3	Conducting discussion	25,00
4	Answering teacher or other student's questions	25,00
5	Doing tasks	25,00
6	Respond other student's argument	25,00
7	Doing Quizzes	25,00
<b>Average</b>		25%

Based on the table above, it shown that the student's learning activity before action is low. It is important to improve learning quality that could improve student's learning activities. By learning activities, student's have ability to develop their creativity and also more understanding the material, then also improving the student's comprehension. Therefore, Teacher Center Learning should be transformed to interactive learning model that have two-way interactions between teacher and student's. This learning model could make the situation of teaching and learning process more fun and interesting, so that student's could develop their arguments and presented in front of class.

One of learning model that could improving student's learning activity is Cooperative learning model type two stay two stray. Cooperative learning model type two stay two stray is the learning method which is student's divided in some group. Then 2 student's of each group will stray from their group to visit the other's group. The student's who leave their group will accept the material from the group their visited and the student's who stay in their home group will give the material to their guests. In this method each student's have responsibilities to accept and giving the material to others.

In Cooperative learning type two stay two stray student's will be active during the learning process, because student's not only accepting the material but also required to teach the others, therefore student's would not felt bored to follow the learning process. Because there is two-way

communications type. After the implementation of cooperative learning type two stay two stray hopefully could improve the student's learning activities.

## **B. Research Description**

### **1. Report of Cycle 1**

#### **a) Planning**

In this step, researcher preparing anything required to do action research. In this research, researcher as an observer, while teacher act as implementer. In this planning step, researcher involves teacher especially in conducting the lesson planning so that the teacher will understanding what to do in class when implementing action research.

Researcher conducting lesson plan appropriating with cooperative learning type two stay two stray step, then researcher explain to the teacher. It is due to minimizing mistakes during implementing action. Moreover, researcher conducting the material, evaluation tools and observation instrument to observe student's and teacher activities during learning process using cooperative learning type two stay two stray.

In 1<sup>st</sup> cycle the topic that will be discussing is Job Order Costing. Researcher dividing student's to 10 group based on their number. Student's who have odd number grouped into odd group that



will get 1<sup>st</sup> handout, while student's who have even number grouped into even group that will get 2<sup>nd</sup> handout.

**b) Action**

Action was the realization of lesson plan arranged before. During implementing action, teacher give apperception from the beginning until the end of class. Meanwhile, researcher observing the student's activities during following the learning process. The 1<sup>st</sup> cycle consist of once meeting with job order costing topic.

1<sup>st</sup> cycle action was implemented as follows:

Date : Tuesday, November 4<sup>th</sup> 2014

Time Allocation : 7-8.30 AM (90 minutes)

Place : Class of grade XII AK 2 SMK Negeri 1 Klaten

Participant : 40 student's

Learning steps :

1) Introduction

In this step, teacher open the learning process with greetings, praying and checking student's attendance. After that teacher motivating student's to following the learning process then teacher give apperception to student's about the last material.

## 2) Main Activity

In this step, teacher gives questions to student's about job order costing. And then teacher presents a little bit of job order costing material. After that teacher explain the method that will be implementing in this meeting which is cooperative learning type two stay two stray.

After that, teacher dividing student's into 10 group by their absent number which is student's who have odd number will be grouped into odd group that will get the 1<sup>st</sup> handout. While the student's who have even number will be grouped into even group that will get 2<sup>nd</sup> handout. Then after each group gets their handout, they will be discussing the material in handout. When finished discussion in their home group, each group will be sent 2 student's to visit other group with different handout and gets the material from host (2 student's from odd group will be visiting even group, and so on). After receiving material from other group, they will be come back into their home group and gives the material to others who stay in their group. After each student's do their responsibilities to receive and give the material, then teacher gives the tasks to do with discussion.

After finishing discussing the task, teacher gives the time to each group to present their results of the tasks. And then, teacher confirm that results.

### 3) Closing

In this step, teacher and student's together concluding the material that their have been learn. At the end of the meeting time and the conclusion was formulated, teacher close the meeting with closing greeting.

### c) **Observation**

Observation in this research do by researcher. Observation doing by monitoring and noting everything occurs during learning process. The aspect that observe by researcher is student's learning activities. Researcher use observation guidelines to monitoring the student's learning activities.

Based on observation result in 1<sup>st</sup> cycle, it seen that student's learning activity is increase compared with initial condition before implementation of cooperative learning type two stay two stray. Student's more active in discussion session, answering teacher questions and noting the material. This condition shown that student's learning activities is improve.

#### d) Reflection

After the implementation of Cooperative Learning Model type Two Stay Two Stray (TSTS), the next stage is reflection. The implementation of Cooperative Learning Model type TSTS have not done optimally yet. Below are the analysis of reflection result of the cycle 1 implementation. The table of student's learning activities as follows :

Table 6. Student's learning activities in 1<sup>st</sup> cycle

No.	Indicator	Percentage (%)
1	Reading the material	47,50
2	Noting the material	52,50
3	Conducting discussion	53,13
4	Answering teacher or other student's questions	51,25
5	Doing tasks	44,38
6	Respond other student's argument	46,88
7	Doing Quizzes	51,25
<b>Average</b>		49, 55

Based on the table above, known that the highest percentage activity is on conducting discussion with 53,13%. While the lowest percentage activity is on doing tasks with 44,8%. Student's learning activities average is 49,55%. Detailed student's activities data can be seen in appendix page.

Based on the observation research while doing action, the researcher formulated the result of reflection as follows :

### 1. Reflection of Students' Learning Activity

Students' learning activities such as questioning, discussion, and respond or argued are not optimal yet. The activity is still dominated by only a few students. During groups discussion, students tend to focus on completing the task group rather than helping their friend to understand the learning material.

### 2. Reflection of Cooperative Learning Model type Two Stay Two Stray

Sometimes students are still confused with the procedures of Cooperative Learning Model type Two Stay Two Stray so the observer must direct the students' during learning process. Beside that, the effect of that condition students' make a crowded atmosphere out of the material.

From the results above, it will be an improvement on the implementation of the action cycle 2. The following improvements were made to the implementation of the cycle 2:

1. It is important to convince the students that this learning is an amusing and engaging activities. So they can actively participating in the learning process without worrying about mistakes.
2. Teachers give more understanding to the students that the students have to work together and teach one another

because of the success of the group will be influenced by the success of each individual.

3. Provide the students with a clear explanation about the steps of TSTS to make them familiar. Thus, there will be no confusion and the observer does not have to explain over and over again.
4. Improving the class management.

## **2. Report of Cycle 2**

2<sup>nd</sup> Cycle is doing to improve the 1<sup>st</sup> cycle. The result of 2<sup>nd</sup> cycle can described as follows:

### **a) Planning**

Like in 1<sup>st</sup> cycle, in 2<sup>nd</sup> cycle researcher was conduct the preparation and lesson plan before doing the action. Planning is doing to improve the mistakes that occurs while implementing the 1<sup>st</sup> cycle in order to reach the learning target. Based on 1<sup>st</sup> cycle reflection, so researcher revising on action planning in 2<sup>nd</sup> cycle. Correction that do in 2<sup>nd</sup> cycle is giving motivation to student's to be more enthusiasm while conduct group discussion. Teacher also notice the time management while implementing 2<sup>nd</sup> cycle so that allocation time will be enough.

## **b) Action**

The implementation of 2<sup>nd</sup> cycle is guided by lesson plan was arranged before.

2<sup>nd</sup> cycle action was implemented as follows:

Date : Monday, November 10<sup>th</sup> 2014

Time Allocation : 8.30-10.00 AM (90 minutes)

Place : Class of grade XII AK 2 SMK Negeri 1 Klaten

Participant : 40 Student's

Learning Steps:

### 1) Introduction

In this step, teacher open the learning process with greetings, praying and checking student's attendance. After that teacher motivating student's to following the learning process then teacher give apperception to student's about the last material.

### 2) Main Activity

In this step, teacher gives questions to student's about process costing. And then teacher presents a little bit of process costing material. After that teacher explain the method that will be implementing in this meeting which is cooperative learning type two stay two stray.

After that, teacher dividing student's into 10 group which is different with the last meeting. The student's who have odd number will be grouped into odd group that will get the 1<sup>st</sup> handout. While the student's who have even number will be grouped into even group that will get 2<sup>nd</sup> handout. Then after each group gets their handout, they will be discussing the material in handout. When finished discussion in their home group, each group will be sent 2 student's to visit other group with different handout and gets the material from host (2 student's from odd group will be visiting even group, and so on). After receiving material from other group, they will be come back into their home group and gives the material to others who stay in their group. After each student's do their responsibilities to receive and give the material, then teacher gives the tasks to do with discussion.

After finishing discussing the task, teacher gives the time to each group to present their results of the tasks. And then, teacher confirm that results.

### 3) Closing

In this step, teacher and student's together concluding the material that their have been learn. At the end of the



meeting time and the conclusion was formulated, teacher close the meeting with closing greeting.

**c) Observation**

2<sup>nd</sup> cycle observation was conduct to monitoring student's learning activity. In this observation researcher was assisted by other observer and guided with observation guidelines which is same as 1<sup>st</sup> cycle.

Based on the observation result of 2<sup>nd</sup> cycle, It shown the improvement of student's learning activity. It can be seen by the student's activeness on answering the teacher questions and doing the tasks independently aspect.

**d) Reflection**

After implemented Cooperative Learning Model type Two Stay Two Stray (TSTS), researcher have a discussion and evaluation with the teacher. After do the evaluation, known that during the implementation of Cooperative Learning Model type TSTS on cycle 2 there is no significant constraint, and the overall implementation of the action running smoothly.

Table 7. Student's learning activities in 2<sup>nd</sup> cycle

<b>No.</b>	<b>Indicator</b>	<b>Percentage (%)</b>
1	Reading the material	85,63
2	Noting the material	76,25
3	Conducting discussion	80,00
4	Answering teacher or other student's questions	83,13
5	Doing tasks	80,63
6	Respond other student's argument	78,75
7	Doing Quizzes	77,50
<b>Average</b>		80,09

Accounting learning activity shows an improvement from cycle 1 to cycle 2. It is seen from the observation data of learning activity cycle 2 where nine indicators of students' learning activity has reached minimum criteria of 75%. In addition, the average score of students' learning activity in cycle 2 has reached more than 75% in the amount of 80,09%.

Based on the observation of students' learning activity on the basic competence of Cost of Goods Product report, can be said that the implementation of this classroom action research is optimal. Because the learning activity of the cycle 2 have successfully passed the minimum criteria. So, the implementation of Cooperative Learning Model type Two Stay Two Stray (TSTS) using snakes and ladders games is discontinued up to cycle 2.

### C. Result of The Research

Based on the observation result of initial condition, 1<sup>st</sup> cycle and 2<sup>nd</sup> cycle known that student's learning activity was improved in each aspects. The improvement of student's learning activity in each aspects. It is indicated that the implementation of Cooperative learning type Two Stay Two Stray could improve the student's learning activity. The diagram below shown the student's learning activity in initial condition, 1<sup>st</sup> cycle and 2<sup>nd</sup> cycle condition.

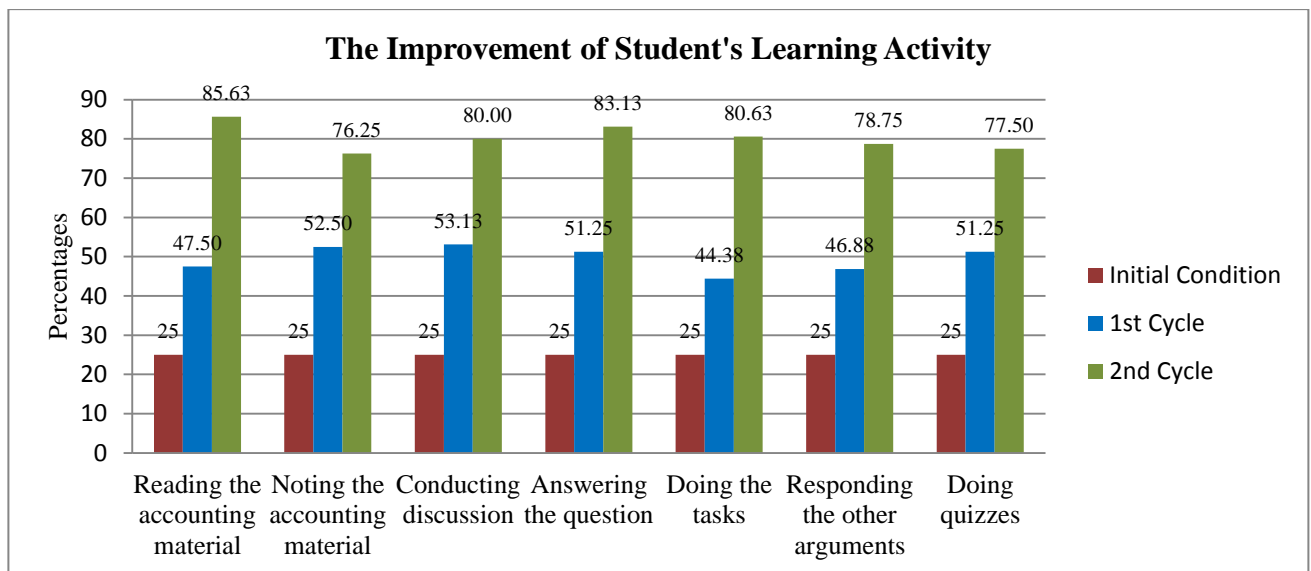


Figure 4. The Improvement of Student's Learning Activity in Initial Condition, Cycle 1 and Cycle 2 Based on Observation Sheet

The chart above shown the student's activity in each aspects was improved. In reading the material aspect, student's activeness was improved

from 25% in initial condition, 47,5% in 1<sup>st</sup> cycle and 85,63% in 2<sup>nd</sup> cycle. Noting the material aspect improved from 25% in initial condition, 52,50% in 1<sup>st</sup> cycle and 76,25% in 2<sup>nd</sup> cycle. Conducting discussion aspect improved from 25% in initial condition, 53,13% in 1<sup>st</sup> cycle, 80,00% in 2<sup>nd</sup> cycle. Answering the questions aspect improved from 25% in initial condition, 51,25% in 1<sup>st</sup> cycle and 83,13% in 2<sup>nd</sup> cycle.

Furthermore, in doing the tasks aspect improved from 25% in initial condition, 44,38% in 1<sup>st</sup> cycle and 80,63% in 2<sup>nd</sup> cycle. Responding the other student's aspect improved from 25,62% in initial condition, 46,88% in 1<sup>st</sup> cycle and 78,75% in 2<sup>nd</sup> cycle. Doing the quizzes aspect improved from 25% in initial condition, 51,25% in 1<sup>st</sup> cycle and 77,50% in 2<sup>nd</sup> cycle.

Meanwhile, researcher given the questionnaire to discover the information from student's about their learning activity. Based on questionnaire result, known that scores of student's learning activity was improving after the implementation of Cooperative learning type Two Stay Two Stray. The table presented below shown the student's learning activity based on questionnaire result.

Table 8. The Improvement of Student's Learning Activity Based on  
Questionnaire.

Indicator	Before Implementation (%)	After Implementation (%)	Improvement (%)
Reading the material	64,375	77,083	12,708
Noting the material	63,438	83,438	20,000
Conducting discussion	64,531	80,625	16,094
Answering questions	57,917	61,250	3,333
Doing tasks	64,792	82,083	17,292
Responding arguments	64,167	85,625	21,458
Doing quizzes	65,313	76,563	11,250

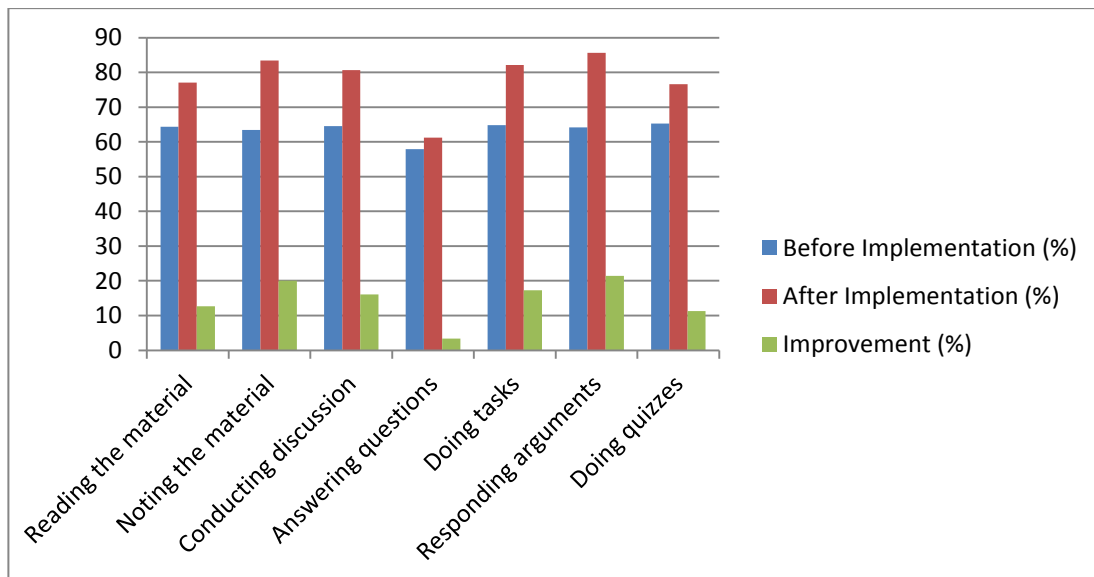


Figure 5. The Improvement of Student's Learning Activity Before And  
After Implementation of TSTS Based on Questionnaire Sheet

Based on the table above, known that in reading the material indicator increased 12,708% from 64,375% before implementation into 77,083% after the implementation. In noting the material indicator, increased 20% from 63,438% before and 83,438 after the implementation. In conducting discussion indicator, increased 16,094% from 54,531% before and 80,625% after the implementation. In answering the questions indicator, increased 3,333% from 57,917% before into 61,250% after the implementation. In doing the tasks indicator, increased 17,292% from 64,792% before into 82,083% after the implementation. In responding the other arguments, increased 21,458% from 64,167% before into 85,625% after the implementation. In doing quizzes indicator, increased 11,250% from 65,313% into 76,563% after the implementation.

The increasing of student's activeness percentages indicates that student's learning activity is improving. It indicates that the implementation of Cooperative learning type Two Stay Two Stray could improve the student's learning activity in accounting subject.

#### **D. Discussion**

The right choices of learning model is one of many aspect that affecting student's successfulness in achieving learning objectives. The successfulness of learning objectives can be seen from student's activity in learning process. Gagne and Briggs in Ali (2008: 13) stated that the

importance of student's activity in learning process, the most important in learning process is not how the teacher presenting the material but how the student's can be achieve the learning objectives by self study. So the most important activity in learning process is on the student's it self. That arguments is appropriate with Rousseau in Sadirman A.M. (2011: 96), explain that "knowledge is must obtained by self monitoring, self experience, self investigation, and self working by self facilitation both spiritually and technically". Therefore, the activity that conducted by student's can be done both spiritually and physically. Student's activeness in learning process is indicated student's learning desire.

Result of the research shown that the implementation of Cooperative learning model type Two Stay Two Stray can improve student's learning activity in grade of XII AK 2 SMK Negeri 1 Klaten in Accounting subject. It can be seen from the increasing of student's learning activity in each aspects both from observation and questionnaire result.

The implementation of Cooperative learning model type Two Stay Two Stray can improve student's learning activity of XII AK 2 SMK Negeri 1 Klaten in Accounting subject. Because, on this implementation, teacher gives the stimulus likes problems, topics and concept which will be learned. Stimulus make student's try to be active in learning process to find the material as much as they can. By the student's activity to get the material with group discussion indicates that student's learning activity is surfacing.

Spencer Kagan (1992). The structure of TSTS is giving the group opportunity to share their task and information to other group. Learning activity is usually fills by individual activity. In this model students' is required to be active and work together during learning process.

Besides that, the implementation of Cooperative learning type Two Stay Two Stray could improve student's learning activity because teacher surfacing the student's participation and activeness in learning process by conducting discussion and presentation. By doing discussion and presentation can make interaction of each student's in studying the material, so the student's can be active in learning process. It is appropriate with statement of Crawford (2005) that Two Stay Two Stray (TSTS) is offering the forum that students' can share their ideas and arguments. Then conducting the social skill such as asking some questions and investigate, that will be increase students' activeness and comprehension

Another reason that the implementation of Cooperative learning type Two Stay Two Stray can improve student's learning activity is in this learning model teacher giving feedback to student's especially in group presentation session. The feedback is reinforcing the student's knowledge. It is in appropriate with Gagne and Briggs (2010) statement that "The affecting factor to surfacing the student's learning activity is giving the feedback".

Beside that, Cooperative learning model Type Two Stay Two Stray is student's activities oriented, making the meaningful of student's learning



process, improving the student's confidence, improving the student's interest in learning process (Lie, 2002: 60-61). With student's confidence and interest to learn can improving student's learning activity in class of XII AK 2 SMK Negeri 1 Klaten on accounting subject. Student's who has high interest and confidence will be more exciting to learn, so the student's will be active in their learning process.

#### **E. Research Weakness**

The research that was conducted by researcher also had the weakness.

Such as:

1. Indirection discussion process make inefficient of time allocation.
2. The observation process only do by 2 observer, that make the observation result does not maximum.
3. The researcher did not sure about the mental activity that was observed.

Such as focus when discussion session and reading the material.

4. Time allocation is too short, so the result of this research is does not maximum

## **CHAPTER V**

### **CONCLUSION AND SUGGESTION**

#### **A. Conclusion**

Based on the result of the research and discussion, the conclusion can be formulated as follows:

The implementation of Cooperative learning model type Two Stay Two Stray on Accounting subject in grade of XII AK 2 SMK Negeri 1 Klaten can improve student's learning activity. It can be shown from the increasing percentage in each aspect that has been observed such as:

- a. In reading the accounting material aspect, student's activity percentages is increasing from 25% in initial condition, 47,50% in 1<sup>st</sup> cycle and 85,63% in 2<sup>nd</sup> cycle.
- b. In noting the accounting material aspect, student's activity percentage is increasing from 25% in initial condition, 52,50% in 1<sup>st</sup> cycle, 76,25% in 2<sup>nd</sup> cycle.
- c. In conducting discussion aspect, student's activity percentage is increasing from 25% in initial condition, 53,13% in 1<sup>st</sup> cycle, 80,00% in 2<sup>nd</sup> cycle.
- d. In answering the questions aspect, student's activity percentage is increasing from 25% in initial condition, 51,25% in 1<sup>st</sup> cycle and 83,13% in 2<sup>nd</sup> cycle.

- e. In doing the tasks aspect, student's activity percentage is increasing from 25% in initial condition, 44,38% in 1<sup>st</sup> cycle and 80,63% in 2<sup>nd</sup> cycle.
- f. In responding the other arguments aspect, student's activity percentage is increasing from 25,00% in initial condition, 46,88% in 1<sup>st</sup> cycle and 78,75% in 2<sup>nd</sup> cycle.
- g. In doing quizzes aspect, student's activity percentage is increasing from 25% in initial condition, 51, 25% in 1<sup>st</sup> cycle and 77,50% in 2<sup>nd</sup> cycle.

And the conclusion above supported with questionnaire result that has been given before and after the implementation of cooperative learning type two stay two stray in class of XII AK 2 SMK N 1 Klaten. It can be seen as follows:

- a. In reading the accounting material aspect, 64,37% before implementation then increase into 77,08% after the implementation of TSTS
- b. In noting the accounting material aspect, 63,43% before implementation and increase into 83,43% after the implementation of TSTS
- c. In conducting discussion aspect, 64,53% before implementation and increase into 80,62% after the implementation of TSTS

- d. In answering the questions aspect, 57,91% before implementation and increase into 61,25% after the implementation of TSTS
- e. In doing the tasks aspect, 64,79% before implementation and increase into 82,08% after the implementation of TSTS
- f. In responding the other arguments aspect, 64,16% before implementation and increase into 85,62% after the implementation of TSTS
- g. In doing quizzes aspect, 65,31% before implementation and increase into 76,56% after the implementation of TSTS

## **B. Suggestion**

1. For the Teacher
  - a. The teacher should be better in managing the time allocation in each step of learning process.
  - b. The teachers can try to implement the Cooperative learning model type Two Stay Two Stray for the other basic competence which are expected to increase students' ductility on facing the difficulties in learning and not easily discouraged on facing these difficulties.
  - c. The teachers need to design the learning that was able to develop the students' need to learn. With the needs of the student would trigger the responsibility and active in learning.

2. For the next Researcher

- a. For the better research result, the researcher needs to be more consistent in using kinds of instrument that is suitable to each learning style of the students.
- b. The researcher needs to be more careful in observing the students for more detail individual analysis.
- c. For the researcher that would implement the Cooperative learning type Two Stay Two Stray should be notice the effectiveness of time allocation.

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# APPENDICES

## Appendix 1

## LESSON PLAN

### CYCLE 1

- I.** Sekolah : SMK NEGERI 1 KLATEN
- II.** Mata Pelajaran : Kompetensi Kejuruan Akuntansi
- III.** Materi Pokok : Menyajikan Laporan Harga Pokok Produk
- IV.** Kelas/Semester : XII / 5
- V.** Alokasi Waktu : 4 x 45 Menit (2 x Pertemuan)
- VI.** Pertemuan ke : 1 (Selasa, 4 November 2014 jam ke 1-2)

**VII. STANDAR KOMPETENSI/KOMPETENSI DASAR.****Standar Kompetensi :**

Menyajikan Laporan Harga Pokok Produk

**Kompetensi Dasar :**

Mengkompilasi Biaya

**VIII. INDIKATOR**

1. Mengartikan produksi pesanan
2. Memberikan contoh perusahaan yang menggunakan metode produksi pesanan
3. Menguraikan metode biaya produksi berdasarkan pesanan
4. Menghitung biaya produksi berdasarkan pesanan

## IX. TUJUAN PEMELAJARAN

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Mengartikan produksi pesanan
2. Memberikan contoh perusahaan yang menggunakan metode produksi pesanan
3. Menguraikan metode biaya produksi berdasarkan pesanan
4. Menghitung biaya produksi berdasarkan pesanan

## X. MATERI PEMBELAJARAN

1. Pengertian Produksi Pesanan
2. Contoh Perusahaan yang menggunakan Metode Harga Pokok Pesanan
3. Perhitungan Harga Satuan dengan Metode Harga Pokok Pesanan

## XI. METODE PEMBELAJARAN.

- A. Cooperative Learning Type Two Stay Two Stray
- B. Diskusi
- C. Tanya jawab

## XII. LANGKAH-LANGKAH KEGIATAN PEMELAJARAN

No	Kegiatan Belajar	Waktu	Aspek Kegiatan	Nilai Karakter
<b>1.</b>	<b>Pendahuluan :</b>			
	- Doa	1 menit		Religius
	- Pembukaan dengan memberikan salam dan menanyakan keadaan siswa	1 menit		Bersahabat, empati
	- Presensi	1 menit		Disiplin
	- Apersepsi	1 menit		Tanggung jawab
<b>2.</b>	<b>Kegiatan Inti :</b>			
	- Guru bertanya sekilas tentang produksi pesanan	1 Menit	Eksplorasi	Kreatif, disiplin,

	- Guru menjelaskan sedikit tentang produksi pesanan	1 Menit	Elaborasi	tanggung jawab, Kerja sama, kerja keras
	- Guru menjelaskan tentang metode pembelajaran yang akan digunakan yaitu Cooperative learning tipe Two Stay Two Stray	1 Menit		
	- Guru membagi siswa kedalam 10 kelompok secara heterogen (1 kelompok 4 siswa)	1 Menit		
	- Guru membagikan handout ke masing-masing kelompok	1 Menit		
	- Siswa berdiskusi dalam kelompok tentang materi yang ada dalam handout	10 Menit	Elaborasi	
	- Setelah selesai berdiskusi di dalam kelompoknya masing-masing kelompok mengirimkan 2 perwakilannya untuk bertamu ke kelompok lain yang berbeda handout	1 Menit		
	- Tuan rumah memberikan materi kepada tamunya	10 Menit	Elaborasi	
	- Setelah selesai berdiskusi 2 orang yang bertamu kembali dan memberikan materi yang mereka dapat dari kelompok lain	10 Menit	Elaborasi	
	- Guru memberikan soal kepada masing-masing kelompok	1 Menit		
	- Siswa mengerjakan soal dalam kelompok	10 Menit	Elaborasi	
	- Masing-masing kelompok mempresentasikan jawaban mereka	15 Menit	Konfirmasi	
	- Guru mengkonfirmasi hasil jawaban masing-masing kelompok	10 Menit	Konfirmasi	
<b>3.</b>	<b>Penutup</b>			
	- Guru bersama siswa menyimpulkan materi yang telah dipelajari	5 Menit		Demokratis ,tanggung jawab
	- Menutup pelajaran dengan memberikan salam	1 Menit		Bersahabat
<b>Jumlah Waktu</b>		<b>2 x 45 mnt (90 menit)</b>		

### **XIII. PERANGKAT PEMBELAJARAN.**

#### **A. Alat :**

- Alat tulis
- Power Point
- LCD dan proyektor

#### **B. Sumber :**

- Mulyadi. 1993. *Akuntansi Biaya Edisi 5*. Yogyakarta. STIE-YKPN
- Modul
- Buku lain yang relevan

### **XIV. PENILAIAN.**

#### **A. Soal Test :**

##### **Kerjakan soal-soal dibawah ini!**

1. Jelaskan pengertian harga pokok pesanan !
2. Sebutkan karakteristik harga pokok pesanan !
3. Sebutkan manfaat informasi harga pokok produksi per pesanan bagi manajemen !
4. **PT. MEBEL ANTIK** menerima pesanan dari pemesan untuk membuat kursi sebanyak 2000 Unit. Pesanan ini merupakan pesanan dengan nomor 002. Proses produksi melalui dua Departemen Produksi dimana Departemen I sebagai Departemen Pembentukan sedangkan Departemen II sebagai Departemen Penyelesaian. Pesanan ini diterima pada tanggal 03 Maret 2013 dan akan diselesaikan pada tanggal 31 Maret 2013.

Informasi berikut berhubungan dengan pesanan 002 tersebut:

- a.
  1. Pembelian bahan baku 01 januari 1994 200 m3 kayu @ Rp 500
  2. Pembelian 03 januari 1994 300 m3 kayu @ Rp 650
  3. Pembelian 10 januari 1994 100 m3 kayu @ Rp 550
  4. Pembelian 07 maret 1994 750 m3 kayu @ Rp 600
- b. Permintaan Bahan Baku dibagian gudang untuk Departemen I sebanyak 1.200 m3 kayu .

- |                           |              |               |
|---------------------------|--------------|---------------|
| c. Keterangan             | Departemen I | Departemen II |
| Jumlah Jam Kerja Langsung | 1.200 Jam    | 2.000 Jam     |
| Upah Langsung/Jam         | Rp 2.000     | Rp 1.500      |
| Jam Mesin yang digunakan  | 450 Jam      | -             |
- d. Perencanaan BOP pertahun untuk Departemen I sebesar Rp 8.000.000 dengan kapasitas yang direncanakan sebesar 20.000 Jam Mesin sedangkan untuk di Departemen II sebesar Rp 12.000.000 dengan kapasitas yang direncanakan 30.000 Jam Tenaga Kerja Langsung.
- e. Perusahaan dalam penilaian bahan baku menggunakan metode FIFO. Pihak pemesan menyetujui pembayaran pesannya sebesar total biaya produksi ditambah laba kotor sebesar 40% dari total biaya produksi.

Diminta:

- Hitunglah total harga pokok produksi
- Hitunglah harga jual perunit

**B. Norma Penilaian :**

No. soal	Nilai
1	10
2	10
3	10
4.a	35
4.b	35
Jumlah nilai	<b>100</b>

## C. Pengamatan Perilaku/Sikap :

No	Nama/No.Absen	Indikator Sikap dan Nomor Indikator								Nilai Rata-rata
		Religius	Bersahabat	Empati	Disiplin	Kreatif	Kerjasama	Kerja keras	Demokratis	
1										
2										
3										
4										
5										
Dst										

## Keterangan :

Penilaian Sikap		Kriteria penilaian	
Kriteria Skor :		Kriteria Penilaian :	
1	= Sangat Kurang	15 - 20	= Sangat Kurang
2	= Kurang	21 - 25	= Kurang
3	= Cukup	26 - 30	= Cukup
4	= Baik	31 - 35	= Baik
5	= Sangat Baik	35 - 40	= Sangat Baik

Nilai tertinggi 40 diperoleh dari 5 X 8 (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Mengetahui :  
Guru Mata Pelajaran



Eko Subadri, M.M  
NIP : 19670527 199201 1 001

Klaten, 4 November 2014

Mahasiswa



Reza Zakaria  
NIM : 10418244012

## Appendix 2

**LEARNING MATERIAL****CYCLE 1****HARGA POKOK PESANAN****I. Pengertian**

Harga pokok pesanan adalah cara perhitungan harga pokok produksi untuk produk yang dibuat berdasarkan pesanan. Apabila suatu pesanan diterima segera dikeluarkan perintah untuk membuat produk sesuai dengan spesifikasi masing-masing pesanan. Untuk mempermudah perhitungan biaya produksi tiap-tiap pesanan maka masing-masing produk yang dikerjakan diberi nomor identitas.

**II. Ciri Khusus**

- a) Tujuan produksi perusahaan adalah untuk melayani pesanan pembeli yang bentuknya tergantung pada spesifikasi pesanan, sehingga sifat produksinya terputus-putus dan setiap pesanan dapat dipisahkan identitasnya secara jelas.
- b) Biaya produksi dikumpulkan untuk setiap pesanan dengan tujuan dapat dihitung harga pokok pesanan dengan relatif teliti dan adil. Dihubungkan dengan sistem akuntansi biaya yang digunakan untuk membebankan harga pokok kepada produk. metode harga pokok pesanan hanya dapat menggunakan:
  - 1. Sistem harga pokok historis untuk biaya bahan baku dan biaya tenaga kerja langsung, untuk ketelitian dan keadilan pembebanan biaya overhead pabrik harus digunakan tarif biaya yang ditentukan dimuka.
  - 2. Dalam metode harga pokok pesanan dapat pula digunakan sistem harga pokok yang ditentukan dimuka untuk seluruh elemen biaya produksi.
- c) Biaya produksi dibagi menjadi dua jenis yaitu:



1. Biaya langsung meliputi biaya bahan baku dan biaya tenaga kerja langsung  
Biaya langsung diperhitungkan terhadap masing-masing pesanan berdasarkan biaya yang sebenarnya
  2. Biaya tidak langsung meliputi biaya produksi diluar biaya bahan baku dan biaya tenaga kerja tidak langsung.  
Biaya tidak langsung dibebankan ketiap-tiap pesananan berdasarkan tarif yang ditentukan dimuka (Predetermined Rate)
- d) Harga pokok pesanan untuk tiap pesanan dihitung pada waktu pesanan yang bersangkutan selesai diproduksi.
- e) Harga pokok satuan ditetapkan dengan cara membagi total biaya suatu pesanan dengan jumlah satuan produk pesanan yang bersangkutan.
- f) Untuk megumpulkan biaya produksi masing-masing pesanan, dipakai kartu harga pokok pesanan dimana tercatat hal-hal berikut ini :

Jenis produk	:
Nomor pesanan	:
Tgl.pesanan	:
Sifat pesanan	:
Nama pemesan	:
Jumlah	:
Tgl.selesai	:
Harga jual	:
Biaya produksi	:

### III. Pencatatan Akuntansi

#### a) Akuntansi biaya bahan baku

Pencatatan pemakaian bahan baku didasarkan pada bukti permintaan bahan (material requisition). Disamping dicatat di kartu persediaan bahan baku,

pemakaian tersebut juga harus dicatat di kartu harga pokok pesanan yang bersangkutan.

Pada saat pembelian:

Persediaan bahan baku	xxx	
Utang/kas		xxx

Pada saat terjadi retur pembelian

Utang	xxx	
Persediaan bahan baku		xxx

Pada saat pembebanan

BDP - Biaya bahan baku	xxx	
Persediaan bahan baku		xxx

#### b) Akuntansi Biaya Tenaga Kerja

Pembebanan upah langsung ke barang dalam proses, harus dicatat di kartu harga pokok pesanan sesuai dengan pemakaian tenaga kerja yang bersangkutan.

Pada saat pembayaran kepada karyawan

Utang gaji dan upah	xxx	
Kas		xxx

Pada saat pembebanan

BDP - Biaya tenaga kerja	xxx	
Gaji dan upah		xxx

c) Akuntansi Biaya Overhead Pabrik

Dalam harga pokok pesanan biaya overhead pabrik dibebankan berdasarkan tarif yang ditentukan sebelum proses produksi berjalan (predetermined rate).

Adapun proses penentuan tarif adalah sebagai berikut:

1. Menentukan taksiran besarnya BOP selama periode tertentu
2. Menentukan dasar pembebanan (jam kerja langsung, jam kerja mesin, dll)
3. Menentukan tarif BOP berdasarkan:

Taksiran BOP	
Tarif BOP = -----	= Rp ...../Dasar pembebanan
Dasar pembebanan	

Pada saat pembebanan	
BDP - Biaya overhead pabrik	xxx
BOP yang dibebankan	xxx

Mencatat BOP Sesungguhnya	
BOP yang sesungguhnya	xxx
Berbagai rekening dikredit	xxx

d) Pencatatan Barang Jadi

Pencatatan barang jadi didasarkan kepada pesanan-pesanan yang telah selesai dengan demikian harga pokok barang jadi didasarkan kepada harga pokok tiap pesanan yang telah selesai dikerjakan, sehingga besarnya harga pokok tersebut dapat dilihat di kartu harga pokok.

Persediaan barang jadi	xxx
BDP - Biaya bahan baku	xxx
BDP - Biaya tenaga kerja	xxx
BDP - Biaya overhead pabrik	xxx

e) Pencatatan Persediaan Barang Dalam Proses

Persediaan barang dalam proses	xxx
BDP - Biaya Bahan Baku	xxx
BDP - Biaya Tenaga Kerja	xxx
BDP - Biaya Overhead Pabrik	xxx

f) Pencatatan Penyerahan Barang Kepada Pemesan

Piutang	xxx
Penjualan	xxx

g) Pencatatan Harga Pokok Penjualan

Harga pokok penjualan	xxx
Persediaan barang jadi	xxx

#### IV. Masalah-Masalah Khusus

Masalah yang timbul dalam biaya produksi pada metode harga pokok pesanan adalah:

1. Biaya Bahan Baku.

a) Unsur harga pokok bahan baku

Sesuai dengan prinsip harga perolehan (cost), maka harga pokok terdiri dari:

- Harga beli menurut faktur
- Ongkos angkut
- Biaya-biaya lain sampai dengan bahan baku itu siap untuk dipakai, akan tetapi atas pertimbangan biaya administrasi maka dalam praktek harga pokok bahan pada umumnya dicatat berdasarkan faktur.

b) Penentuan harga pokok bahan baku

Untuk menentukan harga pokok bahan baku yang dipakai kedalam proses produksi dapat dipakai metode:

- Metode tanda pengenal khusus
- Metode FIFO (First In First Out)

- Metode LIFO (Last In First Out)
- Metode Rata-Rata

c) Sisa Bahan

Merupakan bahan yang tidak terpakai (tidak menjadi bagian dari produk) dalam proses produksi dan tidak dapat dipakai dalam proses produksi berikutnya (telah rusak) tetapi masih mempunyai harga jual.

Pencatatan terhadap harga jual sisa bahan dilakukan sebagai berikut:

- Apabila harga jual tersebut rendah, maka pencatatan harga dilakukan pada saat penjualan
- Apabila harga jual besar jumlahnya, maka pencatatan dilakukan pada saat sisa bahan tersebut diserahkan ke gudang.

d) Produk Rusak (Spoiled Goods)

Merupakan produk yang tidak memenuhi kualitas yang seharusnya dan tidak dapat diperbaiki. Perlakuan terhadap produk rusak adalah sebagai berikut:

- Apabila produk rusak disebabkan spesifikasi sesuatu pesanan, maka harga pokok produk rusak dibebankan ke pesanan tempat terjadinya produk rusak tersebut.
- Apabila terjadinya produk rusak dianggap merupakan hal yang normal, maka kerugian akibat produk rusak dibebankan kepada semua produk dengan memperhitungkan ke dalam tarip BOP dimana terdapat kerugian akibat produk rusak tersebut.

e) Produk cacat (defective goods)

Produk cacat ialah Produk yang tidak memenuhi kualitas yang seharusnya, tetapi masih dapat diperbaiki dengan pengerjaan kembali (rework).

Biaya yang timbul akibat pengejaan kembali (rework cost) pencatatannya sama halnya seperti dalam produk rusak yaitu:

- Apabila timbulnya produk cacat akibat spesifikasi pesanan, maka biaya pengerjaan kembali dibebankan ke pesanan yang bersangkutan.

- Apabila produk cacat merupakan hal biasa terjadi, maka biaya pengerjaan kembali, dibebankan ke tarip BOP dengan demikian dipikul oleh semua produk (pesanan)

## 2. Biaya Tenaga Kerja

Dalam hubungan dengan perhitungan harga pokok produksi, maka pada umumnya tenaga kerja dibedakan sebagai berikut :

Tenaga kerja langsung : yaitu tenaga kerja yang mengerjakan produk langsung dibebankan ke perkiraan barang dalam proses

Tenaga kerja tidak langsung : yaitu tenaga kerja yang tidak secara langsung turut dalam pengerjaan produk dan biaya yang terjadi dibebankan ke perkiraan biaya overhead pabrik.

Beberapa masalah yang timbul dalam pencatatan biaya tenaga kerja antara lain:

### a) Cara perhitungan besarnya gaji dan upah

Dalam hal ini banyak perusahaan yang memakai cara dengan mengalikan jumlah jam kerja dengan tarip upah per jam

### b) Cara pemberian intensip

Pemberian intensip pada umumnya bertujuan agar karyawan bekerja lebih baik. pemberian intensip dapat didasarkan atas waktu kerja maupun kuantitas produksi maupun kombinasi dari keduanya.

### c) Perhitungan jumlah pajak atas pendapatan karyawan

Pada prinsipnya besarnya pendapatan karyawan adalah sebagai berikut:

- Ditetapkan besarnya pendapatan sisa kena pajak per tahun, yaitu pendapatan sisa kena pajak per bulan 12 (dua belas).
- Atas sisa kena pajak satu tahun dikenakan tarip pajak untuk mengetahui jumlah pajak satu tahun.

### d) Untuk menentukan besarnya potongan pajak pendapatan, maka jumlah pajak satu tahun di bagi 12 (dua belas). Kemudian tentang proses pencatatan biaya tenaga kerja adalah seperti yang telah dijelaskan di muka dalam prosedur akuntansi biaya pokok pesanan.

## **V. Perbedaan Antara Akuntansi Perusahaan Manufaktur Dan Akuntansi Perusahaan Dagang**

Akuntansi perusahaan manufaktur dan akuntansi perusahaan dagang berbeda dalam hal rekening-rekening yang disajikan dalam laporan keuangan, yaitu neraca dan laporan laba-rugi. Disamping itu dalam perusahaan manufaktur harus membuat laporan biaya produksi. Perbedaan keduanya diuraikan sebagai berikut:

### **Perbedaan dalam neraca**

Di dalam neraca perusahaan dagang, hanya terdapat satu rekening persediaan barang, yaitu Persediaan barang dagangan, sedangkan rekening persediaan dalam neraca perusahaan manufaktur meliputi persediaan bahan baku, persediaan bahan penolong, persediaan barang dalam proses, persediaan barang jadi dan persediaan suplai perlengkapan pabrik.

### **Perbedaan dalam laporan laba rugi**

Perbedaan dalam laporan laba-rugi antara perusahaan dagang dan perusahaan manufaktur terletak pada perhitungan harga pokok penjualan. Pada perusahaan dagang barang tersedia untuk dijual diperoleh dengan menjumlahkan persediaan awal dan pembelian bersih, sedangkan pada perusahaan manufaktur diperoleh dengan menjumlahkan persediaan awal barang jadi dan harga pokok produksi.

## **VI. Manfaat Informasi Harga Pokok Produksi Per Pesanan**

Dalam perusahaan yang produksinya berdasarkan pesanan, informasi harga pokok produksi per pesanan bermanfaat bagi manajemen dalam :

1. Menentukan harga jual yang akan dibebankan kepada pemesan
2. Mempertimbangkan penerimaan atau penolakan terhadap pesanan tertentu.
3. Memantau realisasi biaya produksi
4. Menghitung laba atau rugi tiap pesanan
5. Menentukan harga pokok persediaan barang jadi dan barang dalam proses yang disajikan dalam neraca.
6. Menentukan harga jual yang akan dibebankan kepada pemesan

Perusahaan yang produksinya berdasarkan pesanan memproses produknya berdasarkan spesifikasi yang ditentukan oleh pemesan. Dengan demikian biaya produksi pesanan yang satu akan berbeda dengan biaya produksi pesanan yang lain, tergantung pada spesifikasi yang dikehendaki oleh pemesan. Oleh karena itu harga jual yang dibebankan kepada pemesan sangat ditentukan oleh besarnya produksi yang akan dikeluarkan untuk memproduksi pesanan tertentu.

Mempertimbangkan penerimaan atau penolakan pesanan

Ada kalanya harga jual produk yang dipesan oleh pemesan telah terbentuk di pasar, sehingga keputusan yang perlu dilakukan oleh manajemen adalah menerima atau menolak pesanan. Untuk memungkinkan pengambilan keputusan tersebut, manajemen memerlukan informasi total harga pokok pesanan yang akan diterima tersebut. Informasi total harga pokok pesanan memberikan perlindungan bagi manajemen agar dalam menerima pesanan perusahaan tidak mengalami kerugian.

Memantau realisasi biaya produksi

Jika suatu pesanan telah diputuskan untuk diterima, manajemen memerlukan informasi biaya produksi yang sesungguhnya dikeluarkan di dalam memenuhi pesanan tertentu. Oleh karena itu, akuntansi biaya digunakan untuk mengumpulkan informasi biaya produksi tiap pesanan yang diterima untuk memantau apakah proses produksi untuk memenuhi tertentu menghasilkan total biaya produksi pesanan sesuai dengan yang diperhitungkan sebelumnya.

Menghitung laba atau rugi dari pesanan

Untuk mengetahui apakah suatu pesanan menghasilkan laba atau tidak, manajemen memerlukan informasi biaya produksi yang telah dikeluarkan untuk memproduksi pesanan tertentu. Informasi laba atau rugi tiap pesanan diperlukan untuk mengetahui kontribusi tiap pesanan dalam menutup biaya non produksi dan menghasilkan laba atau rugi. Oleh karena itu, metode harga pokok pesanan oleh manajemen untuk mengumpulkan informasi biaya produksi sesungguhnya dikeluarkan untuk tiap pesanan guna menghasilkan informasi laba atau rugi tiap pesanan.



Menentukan harga pokok persediaan barang jadi dan batang dalam proses yang disajikan neraca

Pada saat perusahaan dituntut untuk membuat pertanggungjawaban keuangan periodik, manajemen harus menyajikan laporan keuangan berupa neraca dan laporan laba rugi. Di dalam neraca manajemen harus menyajikan harga pokok persediaan barang jadi dan harga pokok yang sampai dengan tanggal neraca masih dalam proses. Untuk tujuan tersebut, manajemen perlu menyelenggarakan pencatatan biaya produksi untuk setiap pesanan. Berdasarkan catatan biaya produksi tiap pesanan tersebut manajemen dapat menentukan biaya produksi yang melekat pada pesanan yang telah selesai diproduksi, namun pada tanggal neraca belum diserahkan kepada pemesan. Di samping itu, berdasarkan catatan itu pula manajemen dapat menentukan harga pokok dari produk yang sampai dengan tanggal penyajian neraca masih dalam proses pengerjaan.

### **CONTOH SOAL**

**PT. MEBEL ANTIK** menerima pesanan dari pemesan untuk membuat kursi sebanyak 2000 Unit. Pesanan ini merupakan pesanan dengan nomor 002. Proses produksi melalui dua Departemen Produksi dimana Departemen I sebagai Departemen Pembentukan sedangkan Departemen II sebagai Departemen Penyelesaian. Pesanan ini diterima pada tanggal 03 Maret 1994 dan akan diselesaikan pada tanggal 31 Maret 1994.

Informasi berikut berhubungan dengan pesanan 002 tersebut:

- c. 1. Pembelian bahan baku 01 januari 1994 200 m3 kayu @ Rp 500
2. Pembelian 03 januari 1994 300 m3 kayu @ Rp 650
3. Pembelian 10 januari 1994 100 m3 kayu @ Rp 550
4. Pembelian 07 maret 1994 750 m3 kayu @ Rp 600

b. Permintaan Bahan Baku dibagian gudang untuk Departemen I sebanyak 1.200 m<sup>3</sup> kayu .

c. Keterangan	Departemen I	Departemen II
Jumlah Jam Kerja Langsung	1.200 Jam	2.000 Jam
Upah Langsung/Jam	Rp 2.000	Rp 1.500
Jam Mesin yang digunakan	450 Jam	-

d. Perencanaan BOP pertahun untuk Departemen I sebesar Rp 8.000.000 dengan kapasitas yang direncanakan sebesar 20.000 Jam Mesin sedangkan untuk di Departemen II sebesar Rp 12.000.000 dengan kapasitas yang direncanakan 30.000 Jam Tenaga Kerja Langsung.

e. Perusahaan dalam penilaian bahan baku menggunakan metode FIFO. Pihak pemesan menyetujui pembayaran pesanannya sebesar total biaya produksi ditambah laba kotor sebesar 40% dari total biaya produksi.

Diminta:

- c. Hitunglah total harga pokok produksi
- d. Hitunglah harga jual perunit

#### **PENYELESAIAN :**

1. Penggunaan bahan baku sebanyak 1200 m<sup>2</sup> kayu dengan perincian sebagai berikut :

	<i>Unit</i>	harga	<i>Jumlah</i>
Persediaan 1 januari	200 m <sup>2</sup>	Rp 500	Rp 100.000
Pembelian 3 januari	300 m <sup>2</sup>	650	195.000
Pembelian 10 januari	700 m <sup>2</sup>	550	385.000
Penggunaan bahan baku	1200 m <sup>2</sup>		Rp 680.000

2. Tarif BOP dept I :  $8.000.000 / 20.000 \text{ jam} = \text{Rp } 400 / \text{jam mesin}$ .  
 Tarif BOP dept II :  $12.000.000 / 30.000 \text{ jam} = \text{Rp } 400 / \text{jam kerja langsung}$ .
3. Kartu harga pokok :

PT MEBEL ANTIK KARTU HARGA POKOK					
No pesanan : 003			Nama pemesan :		
Jenis produksi : kursi kayu			Jumlah unit : 2.000		
Tgl pesanan : 03/03/1994			Tgl selesai : 31/03/1994		
Sifat pesanan :			Harga jual :		
Tgl	Ket	No Bukti	Dept I	Dept II	Jumlah
BIAYA BAHAN BAKU					
			680.000		
Jumlah biaya bahan baku			680.000		680.000
BIAYA TENAGA KERJA					
	1200 x 2000 2000 x 1500		2.400.000	3.000.000	
Jumlah biaya tenaga kerja			2.400.000	3.000.000	5.400.000
BIAYA OVERHEAD PABRIK					
	450 x 400 2000 x 400		180.000	800.000	
Jumlah biaya overhead pabrik			180.000	800.000	980.000
Jumlah biaya produksi			3.260.000	3.800.000	7.060.000

4. Jumlah biaya produksi untuk pesanan no. 003 = Rp 7.060.000,-
5. Harga jual / pesanan =  $(140\% \times 7.060.000) / 2.000 \text{ unit} = \text{Rp } 4.942 / \text{unit}$ .

6. Jurnal :

1. Mencatat pemakaian bahan baku

BDP – BBB dept I	680.000	-
Persediaan bahan baku	-	680.000

2.	Mencatat pembebanan BTK		
	BDP – BTK dept I	2.400.000	-
	BDP – BTK dept II	3.000.000	-
	Gaji dan upah	-	5.400.000
3.	Mencatat pembebanan BOP		
	BDP – BOP dept I	180.000	-
	BDP – BOP dept II	800.000	-
	BOP dibebankan	-	980.000
4.	Mencatat persediaan produk jadi		
	Persediaan produk jadi	7.060.000	-
	BDP – BBB	-	680.000
	BDP – BTK	-	5.400.000
	BDP – BOP	-	980.000
5.	Mencatat Harga pokok penjualan		
	Harga pokok penjualan	7.060.000	-
	Persediaan produk jadi	-	7.060.000

## SOAL - SOAL PRAKTIKUM

### KASUS 1

**UD. IYAN JAYA** yang bergerak dalam bidang kayu dan mebel mendapat pesanan pada tanggal 20 Januari 1998 sebanyak 2.000 unit kursi dan 1000 unit meja dengan Nomor Pesanan masing-masing 001 dan 002. Dari kegiatan yang selama ini terjadi untuk membuat 100 kursi dan 100 meja diperlukan :

- a) Bahan baku kayu langsung ( 25 m<sup>3</sup> untuk kursi & 50 m<sup>3</sup> untuk meja ).
- b) Upah langsung 500 jam upah langsung ( 3 jam untuk meja dan 2 jam untuk kursi ) dengan tarif Rp. 1.000,- / jam.
- c) Overhead pabrik diperkirakan Rp. 5.000.000,- dengan penentuan tarif BOP berdasarkan aktivitas jam upah langsung.
- d) Data pembelian bahan baku selama bulan Januari :
 

Persediaan awal	01/01/1998	250 m <sup>3</sup>	@	Rp. 25.000,-
Pembelian	05/01/1998	100 m <sup>3</sup>	@	Rp. 25.500,-
Pembelian	10/01/1998	200 m <sup>3</sup>	@	Rp. 30.000,-
Pembelian	15/01/1998	400 m <sup>3</sup>	@	Rp. 25.000,-
Pembelian	20/01/1998	200 m <sup>3</sup>	@	Rp. 25.500,-
- e) Biaya pemesanan Rp. 500.000,-  
 Biaya administrasi dan umum Rp. 1.000.000,-  
 Pajak penghasilan 10 %

Penilaian persediaan dengan menggunakan sistem LIFO. Dalam pengerjaan pesanan ini, UD. IYAN JAYA mengerjakan kursi dahulu sampai selesai, baru kemudian meja. Harga jual disetujui untuk kursi sebesar biaya produksi ditambah 25 % keuntungan yang diinginkan, sedangkan untuk meja sebesar biaya produksi ditambah 35 % keuntungan yang diinginkan.

Diminta :

1. Hitunglah harga jual masing-masing
2. Buatlah Laporan Laba / Rugi UD. IYAN JAYA

3. Buatlah Kartu Harga Pokok Produksi untuk pesanan kursi.

**JAWABAN :**

**KASUS 1**

**UD. IYAN JAYA**

1. • Biaya Bahan Baku yang digunakan (menggunakan sistem LIFO)

—> Bila 100 kursi membutuhkan 25 m<sup>3</sup>, maka

1 kursi = 0,25 m<sup>3</sup> x 2.000 = 500 m<sup>3</sup>, diambil dari :

Pembelian 20/01/1998 200 m<sup>3</sup> x Rp. 25.500,- = Rp. 5.100.000,-

Pembelian 15/01/1998 300 m<sup>3</sup> x Rp. 25.000,- = Rp. 7.500.000,-

---

Total Biaya bahan baku untuk membuat 2.000 kursi = Rp. 12.600.000,-

—> Bila 100 meja membutuhkan 50 m<sup>3</sup>, maka

1 meja = 0,5 m<sup>3</sup> x 1.000 = 500 m<sup>3</sup>, diambil dari :

Pembelian 15/01/1998 100 m<sup>3</sup> x Rp. 25.000,- = Rp. 2.500.000,-

Pembelian 10/01/1998 200 m<sup>3</sup> x Rp. 30.000,- = Rp. 6.000.000,-

Pembelian 05/01/1998 100 m<sup>3</sup> x Rp. 25.500,- = Rp. 2.550.000,-

Persed. awal 01/01/1998 100 m<sup>3</sup> x Rp. 25.000,- = Rp. 2.500.000,-

---

Total Biaya bahan baku untuk membuat 1.000 meja = Rp. 13.550.000,-

• Biaya Overhead Pabrik

Rp. 5.000.000,-

Tarif BOP =  $\frac{\text{Rp. 5.000.000,-}}{500}$  = Rp. 10.000,- / jam upah langsung

Kursi = 2 x 2.000 x Rp. 10.000,- = Rp. 40.000.000,-

Meja = 3 x 1.000 x Rp. 10.000,- = Rp. 30.000.000,-

• Biaya Pabrik

Kursi = 2 x 2.000 x Rp. 1.000,- = Rp. 4.000.000,-

Meja = 3 x 1.000 x Rp. 1.000,- = Rp. 3.000.000,-

Biaya Produksi	Kursi	Meja	Total
Bahan Baku	Rp. 12.600.000,-	Rp. 13.550.000,-	Rp. 26.150.000,-
Overhead Pabrik	Rp. 40.000.000,-	Rp. 30.000.000,-	Rp. 70.000.000,-
Tenaga Kerja Langsung	Rp. 4.000.000,-	Rp. 3.000.000,-	Rp. 7.000.000,-
Total Biaya Produksi	Rp. 56.600.000,-	Rp. 46.550.000,-	Rp. 103.150.000,-
Harga Jual	(125% x 56.600.000) Rp. 70.750.000,-	(135% x 46.550.000) Rp. 62.842.500,-	Rp. 133.592.500

2.

**UD. IYAN JAYA**  
**Laporan Laba / Rugi**

Penjualan .....	Rp. 133.592.500,-
Harga Pokok Penjualan .....	(Rp. 103.150.000,- )
	_____
Laba Kotor .....	Rp. 30.442.500,-
Biaya Usaha :	
– Biaya Pemasaran .....	Rp. 500.000,-
– Biaya administrasi & umum ..	Rp. 1.000.000,-
	_____ (Rp. 1.500.000,- )
	_____
Laba bersih sebelum pajak .....	Rp. 28.942.500,-
Pajak penghasilan .....	(Rp. 2.894.250,- )
	_____
Laba bersih bulan Januari .....	Rp. 26.048.250,-

3. Kartu Harga Pokok Produksi

No. Pesanan : 001

Pemesan :

Jenis Produk : Kursi

Sifat Pesanan : Biasa

Tgl. Pesanan : 20 Januari 1998

Jumlah : 2.000 unit

Tgl. Selesai :

Harga Jual : Rp. 70.750.000,-

Biaya Bahan Baku			Biaya Tenaga Kerja			Biaya Overhead Pabrik		
Tgl.	Ket.	Jumlah	Tgl.	Ket.	Jumlah	Tgl.	Ket.	Jumlah
20/01	200 x 25.500	5.100.000	20/01	2 x 2.000 x 1.000	4.000.000	20/01	2 x 2.000 x 10.000	40.000.000
15/01	300 x 25.000	7.500.000						
12.600.000			4.000.000			40.000.000		
Jumlah Total Biaya Produksi						Rp. 56.600.000,-		



## KASUS 2

**PT. JATI JAYA** bergerak dalam bidang kayu dan metal. Pada bulan Februari mendapat pesanan 500 kusen pintu dan 2.000 kusen jendela. Untuk itu perusahaan mengadakan perhitungan ongkos produksinya. Selama ini untuk membuat 100 kusen pintu dan 100 kusen jendela diperlukan :

- a) Bahan baku langsung berupa kayu  $13 \text{ m}^3$  (  $6 \text{ m}^3$  untuk jendela &  $7 \text{ m}^3$  untuk pintu ).

Data mengenai bahan baku :

Persediaan awal  $50 \text{ m}^3$  @ Rp. 250.000,-

Pembelian  $200 \text{ m}^3$  @ Rp. 300.000,-

Retur pembelian  $50 \text{ m}^3$

Ongkos angkut Rp. 500.000,-

(metode penentuan harga pokok bahan baku dengan Rata-rata Tertimbang Fisik)

- b) Buruh langsung 750 jam kerja ( 3 jam kerja per kusen jendela dan 4,5 jam kerja untuk satu kusen pintu ) dengan tarif Rp. 1.000,- / jam.

- c) Overhead pabrik terdiri dari :

- Bahan baku tak langsung Rp. 1.000.000,-
- Supplies sebanyak Rp. 500.000,-
- Buruh tak langsung Rp. 500.000,-
- Biaya listrik Rp. 350.000,-
- Asuransi dan pajak Rp. 300.000,-
- Depresiasi sebesar Rp. 350.000,-

- d) Untuk menentukan besarnya overhead dipergunakan basis aktivitas jam buruh langsung.

Diminta :

1. Berapakah penawaran harga yang diajukan oleh pihak manajemen PT. JATI JAYA, jika perusahaan menginginkan keuntungan sebesar 25 % dari ongkos produksinya.

2. Buatlah Kartu Harga Pokok Produksi untuk pesanan kusen pintu.

**JAWABAN :**

**KASUS 2**

**PT. JATI JAYA**

1.

- Biaya Bahan Baku yang digunakan

$$100 \text{ kusen pintu} = 7 \text{ m}^3 \rightarrow 0,07 \text{ m}^3 \times 500 = 35 \text{ m}^3$$

$$100 \text{ kusen jendela} = 6 \text{ m}^3 \rightarrow 0,06 \text{ m}^3 \times 2.000 = 120 \text{ m}^3$$

---


$$\text{Pemakaian Bahan Baku} = 155 \text{ m}^3$$

- Penilaian Persediaan dengan metode Rata-rata Tertimbang Fisik

$$\text{Persediaan awal } (50 \times \text{Rp } 250.000) \dots\dots\dots \text{Rp. } 12.500.000,-$$

$$\text{Pembelian } (200 \times \text{Rp } 300.000) \dots\dots \text{Rp. } 60.000.000,-$$

$$\text{Ongkos angkut } \dots\dots\dots \text{Rp. } 500.000,-$$

$$\text{Retur pembelian } (50 \times \text{Rp } 300.000) \dots\dots (\text{Rp } 15.000.000,-)$$

---


$$\text{Pembelian bersih } \dots\dots\dots \text{Rp. } 45.500.000,-$$

$$\text{Bahan baku yang tersedia } (200 \times \text{Rp } 292.500) \dots\dots\dots \text{Rp. } 58.500.000,-$$

$$\text{Persediaan akhir } (45 \times \text{Rp } 292.500) \dots\dots\dots \text{Rp. } 13.162.500,-$$

---


$$\text{Biaya bahan baku selama bulan Februari } \dots\dots\dots \text{Rp. } 45.337.500,-$$

- Biaya Tenaga Kerja Langsung

$$1 \text{ kusen pintu} = 4,5 \text{ jam} \times 500 \times \text{Rp. } 1.000,- = \text{Rp. } 2.250.000,-$$

$$1 \text{ kusen jendela} = 3 \text{ jam} \times 2.000 \times \text{Rp. } 1.000,- = \text{Rp. } 6.000.000,-$$


---

Biaya Tenaga Kerja Langsung = Rp. 8.250.000,-

• Biaya Overhead Pabrik

– Bahan baku tak langsung	Rp. 1.000.000,-
– Supplies sebanyak	Rp. 500.000,-
– Buruh tahk langsung	Rp. 500.000,-
– Biaya listrik	Rp. 350.000,-
– Asuransi dan pajak	Rp. 300.000,-
– Depresiasi sebesar	Rp. 350.000,-

---

BOP Rp. 3.000.000,-

Rp. 3.000.000,-

Tarif BOP =  $\frac{\text{Rp. 3.000.000,-}}{750} = \text{Rp. 4.000,-} / \text{JKL}$

BOP untuk kusen pintu = 4,5 jam x 500 x Rp. 4.000,- = Rp. 9.000.000,-

BOP untuk kusen jendela = 3 jam x 2.000 x Rp. 4.000,- = Rp. 24.000.000,-

---

Biaya Overhead Pabrik = Rp. 33.000.000,-

• Biaya Produksi

– Biaya Bahan Baku	Rp. 45.337.500,-
– Biaya Tenaga Kerja Langsung	Rp. 8.250.000,-
– Biaya Overhead Pabrik	Rp. 33.000.000,-

---

Total Biaya Produksi Rp. 86.587.500,-

Harga jual = 125 % x Rp. 86.587.500,- = Rp. 108.234.375,-

## 2. Kartu Harga Pokok Produksi

No. Pesanan : Pemesan :  
 Jenis Produk : Kusen pintu Sifat Pesanan : Biasa  
 Tgl. Pesanan : Jumlah : 500 unit  
 Tgl. Selesai : Harga Jual : Rp. 26.859.375,-

Biaya Bahan Baku			Biaya Tenaga Kerja			Biaya Overhead Pabrik		
Tgl.	Ket.	Jumlah	Tgl.	Ket.	Jumlah	Tgl.	Ket.	Jumlah
	35 x 292.500	10.237.500		4,5 x 500 x 1.000	2.250.000		4,5 x 500 x 4.000	9.000.000
10.237.500			2.250.000			9.000.000		
Jumlah Total Biaya Produksi						Rp. 21.487.500,-		

### KASUS 3

**PT. TYAS MAJU** bergerak dalam bidang produksi bata pres dan genteng berdasarkan pesanan, dengan proses produksi melalui 3 departemen. Pada tanggal 3 Januari 1998, mendapat pesanan No. 001 untuk 10.000 bata pres dan No. 002 untuk 25.000 genteng dari Tuan Iyan. Pada saat ini masih terdapat kelebihan produksi dari bulan lalu sebanyak 3.000 bata pres dan 7.500 genteng. Berdasarkan data, untuk memproduksi 1.000 bata press dan 1.000 genteng diperlukan :

<u>Bahan Baku</u>	<u>Bata Pres</u>	<u>Genteng</u>	<u>Dengan perincian harga</u>
Pasir	6 m <sup>3</sup>	—	• 1truk (15m <sup>3</sup> ) pasir Rp. 250.000,-
Semen	2 sak	—	• 1 truk tanah liat Rp. 100.000,-
Tanah liat	—	10 m <sup>3</sup>	• 1 truk kapur Rp. 50.000,-
Kapur	—	2 m <sup>3</sup>	• 1 sak semen Rp. 20.000,-
Bahan penolong (cat)	—	25 kg	

	Dept. I		Dept. II		Dept. III	
Keterangan	Bata	Genteng	Bata	Genteng	Bata	Genteng
Jumlah Jam Tenaga Kerja Langsung	150	100	100	50	50	50
Jumlah Jam Mesin	—	—	50	100	50	150

Biaya overhead yang sesungguhnya terjadi :

- Bahan penolong (cat)    Rp. 100.000,-      • Biaya asuransi            Rp. 150.000,-
- Depresiasi mesin        Rp. 100.000,-      • Biaya listrik                Rp. 100.000,-
- Biaya administrasi      Rp. 250.000,-

Dengan tarif upah langsung Rp. 800,-/JKL. Penentuan BOP untuk Dept. I menggunakan jam kerja langsung dan jam mesin untuk Dept. II dan Dept. III. Karena adanya krisis ekonomi serta kenaikan BBM sebesar 42,85 % maka diperkirakan adanya kenaikan ongkos angkut sebesar 50 %, sehingga mengakibatkan kenaikan bahan baku sebesar 20 % dan kenaikan tarif dasar listrik sebesar 20 % serta bahan penolong 50 %.

Dari jumlah produksi diperkirakan mengalami kerusakan sebanyak 5 % yang tidak laku dijual, dan dibebankan kepada masing-masing produk tersebut. Tuan Iyan menyetujui harga jual sebesar biaya produksi ditambahh 40 % keuntungan yang disepakati.

Diminta :

1. Hitunglah harga pokok produksi total.
2. Hitunglah harga jual yang diajukan kepada Tuan Iyan.
3. Buatlah Kartu Harga Pokok Produksi untuk produksi bata press bulan ini.
4. Buatlah jurnal yang dibutuhkan untuk soal No. 3 diatas.

**JAWABAN :**

**KASUS 3**

**PT. TYAS MAJU**

	<u>Bata Pres</u>	<u>Genteng</u>
Pesanan .....	10.000	25.000
Persediaan awal .....	<u>3.000</u> -	<u>7.500</u> -
Produksi .....	7.000	14.500
Dinaikan Produksi ( 5% untuk kerusakan ) ..	7.350	15.225

1. Harga Pokok Produksi Persediaan awal :

Biaya Bahan Baku :

$$\begin{aligned}
 & \text{Pasir} = \frac{3.000}{1.000} \times \frac{6}{15} \times \text{Rp. } 250.000 = \text{Rp. } 300.000,- \\
 & \text{Semen} = \frac{3.000}{1.000} \times 2 \times \text{Rp. } 20.000 = \text{Rp. } 120.000,- \\
 & \text{Tanah liat} = \frac{7.500}{1.000} \times \frac{10}{15} \times \text{Rp. } 100.000 = \text{Rp. } 300.000,- \\
 & \text{Kapur} = \frac{7.500}{1.000} \times \frac{2}{15} \times \text{Rp. } 50.000 = \text{Rp. } 300.000,- \\
 & \text{Biaya Bahan Baku .....} \underline{\text{Rp. } 970.000,-}
 \end{aligned}$$

Biaya Tenaga Kerja :

	<u>Bata Pres</u>	<u>Genteng</u>
Dept. I	Rp. 800 x 150 x 3 = Rp. 360.000,-	Rp. 800 x 100 x 7,5 =Rp. 600.000,-
Dept. II	Rp. 800 x 100 x 3 = Rp. 240.000,-	Rp. 800 x 50 x 7,5 =Rp. 300.000,-
Dept. III	Rp. 800 x 50 x 3 = <u>Rp. 120.000,-</u>	Rp. 800 x 50 x 7,5 = <u>Rp. 300.000,-</u>
	Rp. 720.000,-	Rp. 1.200.000,-
Biaya Tenaga Kerja .....	<b>Rp. 1.920.000,-</b>	

Biaya Overhead Pabrik :

	<u>Bata Pres</u>	<u>Genteng</u>
Dept. I	Rp. 1.000 x 150 x 3 = Rp. 450.000,-	Rp. 1.000 x 100 x 7,5 = Rp.750.000,-
Dept. II	Rp.1.000 x 150 x 3 = Rp. 450.000,-	Rp. 1.000 x 100 x 7,5 = Rp.750.000,-
Dept.III	Rp. 1.000 x 50 x 3 = <u>Rp. 150.000,-</u>	Rp. 1.000 x 150 x 7,5 = <u>Rp.1.125.000,-</u>
	Rp. 1.050.000,-	Rp. 2.625.000,-
Biaya Overhead Pabrik .....	<b>Rp. 3.675.000,-</b>	

Jumlah Biaya Produksi Awal ..... **Rp. 6.565.000,-**

## 2. Harga Jual Produksi setelah adanya kenaikan produksi :

Biaya Bahan Baku :

$$\begin{aligned}
 \text{Pasir} &= \frac{7.350}{1.000} \times \frac{6}{15} \times 120 \% \times \text{Rp. } 250.000 = \text{Rp. } 2.646.000,- \\
 \text{Semen} &= \frac{7.350}{1.000} \times 2 \times 120 \% \times \text{Rp. } 20.000 = \text{Rp. } 352.800,- \\
 \text{Tanah liat} &= \frac{15.225}{1.000} \times \frac{10}{15} \times 120 \% \times \text{Rp. } 100.000 = \text{Rp. } 1.218.000,- \\
 \text{Kapur} &= \frac{15.225}{1.000} \times \frac{2}{15} \times 120 \% \times \text{Rp. } 50.000 = \text{Rp. } 121.800,-
 \end{aligned}$$


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Biaya Bahan Baku ..... **Rp. 4.338.600,-**

Biaya Tenaga Kerja :

<u>Bata Pres</u>	<u>Genteng</u>
Dept. I Rp. 800 x 150 x 3 = Rp. 360.000,-	Rp. 800 x 100 x 7,5 =Rp. 600.000,-
Dept. II Rp. 800 x 100 x 3 = Rp. 240.000,-	Rp. 800 x 50 x 7,5 = Rp. 300.000,-
Dept.III Rp. 800 x 50 x 3 = <u>Rp. 120.000,-</u>	Rp. 800 x 50 x 7,5 = <u>Rp. 300.000,-</u>
Rp. 720.000,-	Rp. 1.200.000,-

Biaya Tenaga Kerja ..... **Rp. 4.190.000,-**

Biaya Overhead Pabrik :

Rp. 770.000,-

$$\text{Tarif BOP} = \frac{\text{Rp. 770.000,-}}{700} = \text{Rp. 1.100,- / jam}$$

<u>Bata Pres</u>	<u>Genteng</u>
Dept.I Rp.1.100x150x7,35= Rp. 1.212.750	Rp.1.100x100x15,225 = Rp.1.674.750
Dept.II Rp.1.100x150x7,35=Rp. 1.212.750	Rp.1.100x100x15,225 = Rp. 1.674.750
Dept.III Rp. 1.100x50x7,35 = <u>Rp.404.250</u>	Rp.1.100x150x15,225 = <u>Rp. 2.512.125</u>
Rp. 2.829.750,-	Rp. 5.861.625,-

Biaya Overhead Pabrik ..... **Rp. 8.691.375,-**

Jumlah Biaya Produksi (Dinaikan 5%) ..... **Rp. 17.229.975,-**

Jumlah Biaya Produksi Awal ..... **Rp. 6.565.000,-**

————— +

Total Biaya Produksi ..... **Rp. 23.794.975,-**

Maka Harga Jual Bata Pres dan Genteng = 140 % x Rp. 23.794.975,- = **Rp. 33.312.965,-**



## 3. Kartu Harga Pokok :

<b>PT. TYAS MAJU</b>						
<b>KARTU HARGA POKOK</b>						
No. Pesanan : 001				Nama Pemesan : Tn. Iyan		
Jenis Produksi : Bata Pres & Genteng				Jumlah Unit : 7.350		
Tgl. Pesanan : 03/01/1998				Tgl Selesai :		
Sifat Pesanan :				Harga Jual : Rp. 10.629.570		
Tgl.	Keterangan	No. Bukti	Dept. I	Dept. II	Dept. III	Jumlah
Biaya Bahan Baku						
	7,35 x 6/15 x 120 % x 250.000	2.646.000				
	7,35 x 2 x 120 % x 20.000	352.800				
	Jumlah BBB	2.998.800				2.998.800
Biaya Tenaga Kerja						
	800 x 150 x 7,35	882.000				
	800 x 100 x 7,35		588.000			
	800 x 50 x 7,35			294.000		
	Jumlah BTK	882.000	588.000	294.000		1.764.000
Biaya Overhead Pabrik						
	1.100 x 150 x 7,35	1.212.750				
	1.100 x 100 x 7,35		1.212.750			
	1.100 x 50 x 7,35			404.250		
	Jumlah BOP	1.212.750	1.212.750	404.250		2.829.750
	Jumlah Biaya Produksi	5.093.550	1.800.750	698.250		7.592.550

## 4. Jurnal :

## 1. Mencatat pemakaian bahan baku

BDP – BBB dept I	2.998.800	-
Persediaan bahan baku	-	2.998.800

## 2. Mencatat pembebanan BTK

BDP – BTK dept I	882.000	-
BDP – BTK dept II	588.000	-
BDP – BTK dept III	294.000	-
Gaji dan upah	-	1.764.000

## 3. Mencatat pembebanan BOP

BDP – BOP dept I	1.212.750	-
BDP – BOP dept II	1.212.750	-
BDP – BOP dept II	404.250	-
BOP dibebankan	-	2.829.750

## 4. Mencatat persediaan produk jadi

Persediaan produk jadi	7.592.550	-
BDP – BBB	-	2.998.800
BDP – BTK	-	1.764.000
BDP – BOP	-	2.829.750

## 5. Mencatat Harga pokok penjualan

Harga pokok penjualan	7.592.550	-
Persediaan produk jadi	-	7.592.550

## Appendix 3

**LESSON PLAN****CYCLE 2**

- I. Sekolah** : SMK NEGERI 1 KLATEN
- II. Mata Pelajaran** : Kompetensi Kejuruan Akuntansi
- III. Materi Pokok** : Menyajikan Laporan Harga Pokok Produk
- IV. Kelas/Semester** : XII / 5
- V. Alokasi Waktu** : 4 x 45 Menit (2 x Pertemuan)
- VI. Pertemuan ke** : 2 (Senin, 10 November 2014 jam ke 3-4)

**VII. STANDAR KOMPETENSI/KOMPETENSI DASAR.****Standar Kompetensi :**

Menyajikan Laporan Harga Pokok Produk

**Kompetensi Dasar :**

Mengkompilasi biaya

**VIII. INDIKATOR**

1. Menguraikan metode harga pokok produksi berdasarkan proses
2. Menguraikan karakteristik harga pokok produksi berdasarkan proses
3. Memahami kelebihan dan kekurangan harga pokok produksi berdasarkan proses
4. Menghitung biaya produksi berdasarkan harga pokok produksi berdasarkan proses

**IX. TUJUAN PEMELAJARAN**

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Menguraikan metode harga pokok produksi berdasarkan proses
2. Menguraikan karakteristik harga pokok produksi berdasarkan proses
3. Memahami kelebihan dan kekurangan harga pokok produksi berdasarkan proses
4. Menghitung biaya produksi berdasarkan proses

**X. MATERI PEMBELAJARAN**

4. Pengertian harga pokok pesanan
5. Karakteristik harga pokok pesanan
6. Kelebihan dan kekurangan metode harga pokok pesanan
7. Menghitung biaya produksi berdasarkan proses

**XI. METODE PEMBELAJARAN.**

- D. Cooperative Learning Type Two Stay Two Stray
- E. Diskusi
- F. Tanya jawab

**XII. LANGKAH-LANGKAH KEGIATAN PEMELAJARAN**

No	Kegiatan Belajar	Waktu	Aspek Kegiatan	Nilai Karakter
<b>1.</b>	<b>Pendahuluan :</b>			
	- Doa	1 menit		Religius
	- Pembukaan dengan memberikan salam dan menanyakan keadaan siswa	1 menit		Bersahabat, empati
	- Presensi	1 menit		Disiplin
	- Apersepsi	1 menit		Tanggung jawab
<b>2.</b>	<b>Kegiatan Inti :</b>			
	- Guru bertanya sekilas tentang materi sebelumnya	1 Menit	Eksplorasi	Kreatif, disiplin, tanggung jawab, kerja sama, kerja keras
	- Siswa menjawab pertanyaan tentang materi sebelumnya	5 Menit	Elaborasi	
	- Guru membagi siswa kedalam 10 kelompok secara heterogen (1 kelompok 4 siswa) dengan anggota yang berbeda pada pertemuan sebelumnya	1 Menit		
	- Guru memberikan handout yang berbeda kepada tiap-tiap kelompok (kelompok ganjil mendapat handout 1, kelompok genap mendapat handout 2)	1 Menit		

	- Siswa berdiskusi dalam kelompoknya tentang materi yang adadalam handout	10 Menit	Elaborasi	
	- Setelah selesai berdiskusi di dalam kelompoknya masing-masing kelompok mengirimkan 2 perwakilannya untuk bertamu ke kelompok lain yang berbeda handout	1 Menit		
	- Tuan rumah memberikan materi kepada tamunya	10 Menit	Elaborasi	
	- Setelah selesai berdiskusi 2 orang yang bertamu kembali dan memberikan materi yang mereka dapat dari kelompok lain	10 Menit	Elaborasi	
	- Guru memberikan soal kepada masing-masing kelompok	1 Menit		
	- Siswa mengerjakan soal dalam kelompok	15 Menit	Elaborasi	
	- Masing-masing kelompok mempresentasikan jawaban mereka	15 Menit	Konfirmasi	
	- Guru mengkonfirmasi hasil jawaban masing-masing kelompok	10 Menit	Konfirmasi	
<b>3.</b>	<b>Penutup</b>			
	- Guru bersama siswa menyimpulkan materi yang telah dipelajari	5 Menit		Demokratis ,tanggung jawab
	- Menutup pelajaran dengan memberikan salam	1 Menit		Bersahabat
<b>Jumlah Waktu</b>		<b>2 x 45 mnt (90 menit)</b>		

### XIII. PERANGKAT PEMBELAJARAN.

#### C. Alat :

- Alat tulis
- Power Point
- LCD dan proyektor

**D. Sumber :**

- Mulyadi. 1993. *Akuntansi Biaya Edisi 5*. Yogyakarta. STIE-YKPN
- Modul
- Buku lain yang relevan

**XIV. PENILAIAN.****A. Soal Test :****Kerjakan soal-soal dibawah ini!**

1. Jelaskan harga pokok produksi berdasarkan proses !
2. Jelaskan karakteristik harga pokok produksi berdasarkan proses !
3. Jelaskan kelebihan dan kelemahan metode harga pokok produksi berdasarkan proses !
4. PT SUKSES TERUS mengolah produknya melalui satu departemen produksi. Berikut adalah data biaya dan data produksi yang dikeluarkan selama bulan Mei 2010.

Data Biaya :

Biaya Bahan Baku	: \$ 2,500
Biaya Bahan Penolong	: \$ 1,600
Biaya Tenaga Kerja	: \$ 4,230
Biaya overhead pabrik	: <u>\$ 5,400</u>
Total Biaya produksi	: \$ 13,730

Data produksi :

Produk yang dihasilkan selama bulan Mei 2010, sejumlah 1,000 unit. Produk selesai yang ditransfer ke gudang 800 unit. Produk dalam proses akhir 200 unit dengan tingkat penyelesaian: BBB & BBP 100%, BTKL 70% dan BOP 50%.

*Diminta:*

- a. Buatlah laporan biaya produksi
- b. Buatlah jurnal untuk mencatat biaya produksi, produk jadi, dan produk dalam proses akhir.

**B. Norma Penilaian :**

No. soal	Nilai
1	10
2	10
3	10
4.a	35
4.b	35
Jumlah nilai	<b>100</b>

## C. Pengamatan Perilaku/Sikap :

No	Nama/No.	Indikator Sikap dan Nomor Indikator								Nilai Rata-rata
		Religius	Bersahabat	Empati	Disiplin	Kreatif	Kerjasama	Kerjasama	Demokratis	
1										
2										
3										
4										
5										
Dst										

## Keterangan :

Penilaian Sikap		Kriteria penilaian	
Kriteria Skor :		Kriteria Penilaian :	
1	= Sangat Kurang	15 - 20	= Sangat Kurang
2	= Kurang	21 - 25	= Kurang
3	= Cukup	26 - 30	= Cukup
4	= Baik	31 - 35	= Baik
5	= Sangat Baik	35 - 40	= Sangat Baik

Nilai tertinggi 40 diperoleh dari 5 X 8 (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Klaten, 10 November 2014

Mengetahui :  
Guru Mata Pelajaran

Eko Subadri, M.M  
NIP : 19670527 199201 1 001

Mahasiswa


Reza Zakaria  
NIM : 10418244012

## Appendix 4

## LEARNING MATERIAL CYCLE 2

### METODE HARGA POKOK PROSES

Metode harga pokok proses adalah metode pengumpulan biaya produksi melalui departemen produksi atau pusat pertanggungjawaban biaya, yang umumnya diterapkan pada perusahaan yang menghasilkan produk atau massa. Metode harga pokok proses biasanya digunakan oleh perusahaan yang menghasilkan produk yang sama (homogen) dan melalui serangkaian proses yang sama.

#### A. Karakteristik Metode Harga Pokok Proses

Dalam perusahaan yang memproduksi produknya secara massa, karakteristik produksinya antara lain adalah produk yang dihasilkan merupakan produk standard dan sama setiap bulan. Metode pengumpulan harga pokok proses memiliki karakteristik sebagai berikut:

1. Sifat produksinya terus menerus;
2. Pengumpulan harga pokok produk dilakukan periodical, biasanya setiap akhir bulan;
3. Perhitungan harga pokok per satuan dilakukan setiap akhir periode, misalnya setiap akhir bulan.

#### B. Perbedaan Metode Harga Pokok Proses Dengan Metode Harga Pokok Pesanan.

Perbedaan kedua metode tersebut terletak pada:

1. Pengumpulan biaya produksi
2. Perhitungan harga pokok produksi per satuan
3. Penggolongan biaya produksi
4. Unsur biaya yang dikelompokkan dalam biaya overhead pabrik.

#### C. Manfaat Informasi Harga Pokok Proses.

Informasi harga pokok produksi yang dihasilkan bermanfaat untuk:

1. Menentukan harga jual produk
2. Memantau realisasi biaya produksi
3. Menghitung laba atau rugi periodic



4. Menentukan harga pokok persediaan produk jadi dan produk dalam proses yang disajikan dalam neraca.

Untuk memberikan gambaran awal penggunaan metode harga pokok proses dalam proses pengumpulan biaya produksi, variasi contoh penggunaan metode harga pokok proses yang diuraikan ini mencakup :

1. Metode harga pokok proses yang diterapkan dalam perusahaan yang produknya diolah hanya melalui satu departemen produksi.
2. Metode harga pokok proses yang diterapkan dalam perusahaan yang produknya diolah melalui lebih dari satu departemen produksi.
3. Pengaruh terjadinya produk yang hilang dalam proses terhadap perhitungan harga pokok produksi persatuan dengan anggapan :
  - a. Produk hilang pada awal proses
  - b. Produk hilang pada akhir proses

#### I. METODE HARGA POKOK PROSES-PRODUK DIOLAH MELALUI SATU DEPARTEMEN PRODUKSI.

Untuk dapat memahami perhitungan harga pokok produk dalam metode harga pokok proses, berikut ini diuraikan contoh metode harga pokok proses yang diterapkan dalam perusahaan yang mengolah produknya melalui satu departemen produksi tanpa memperhitungkan adanya persediaan produk dalam proses awal periode.

- Akuntansi Biaya Produksi

Dalam metode harga pokok proses lebih menekankan pada penggunaan laporan harga pokok produksi per departemen.

- a. Laporan Harga Pokok Produksi

Laporan harga pokok produksi, seperti yang telah dikemukakan dimuka, merupakan media akuntansi yang digunakan oleh metode harga pokok proses dalam penentuan harga pokok produk total maupun per unit. Laporan harga pokok produksi disusun untuk setiap produksi, yang secara keseluruhan umumnya berisi tiga bagian laporan, yaitu:

- a) Laporan produksi (skedul kuantitas)
- b) Pembebanan biaya

Pembebanan merupakan bagian laporan harga pokok produksi yang pada dasarnya memuat biaya produksi yang dikumpulkan oleh suatu departemen selama periode tertentu. Informasi mengenai biaya yang dibebankan kepada produk yang diolah disajikan berdasarkan elemen biaya produksi dalam jumlah total dan per unit. Biaya produksi yang dibebankan kepada produk dapat berupa biaya produksi dari departemen produksi sebelumnya ditambahkan dengan biaya produksi yang dikeluarkan oleh departemen yang bersangkutan.

c) Perhitungan biaya

Perhitungan biaya merupakan bagian laporan dari harga pokok produksi yang pada dasarnya memuat biaya produksi yang diperhitungkan untuk produk yang telah selesai dan produk yang masih dalam proses pada akhir periode untuk departemen yang bersangkutan. Produk yang telah selesai dapat berupa produk yang ditransfer ke gudang penyimpanan dan produk yang ditransfer ke departemen berikutnya untuk diolah lebih lanjut.

d) Laporan Produksi

Laporan produksi atau disebut juga skedul kuantitas merupakan bagian laporan harga pokok produksi yang memberikan informasi mengenai arus fisik dari unit masukan yang diolah dan unit keluaran yang dihasilkan oleh suatu departemen produksi.

Contoh

PT SUKSES TERUS mengolah produknya melalui satu departemen produksi. Berikut adalah data biaya dan data produksi yang dikeluarkan selama bulan Mei 2010.

Data Biaya :

Biaya Bahan Baku	: \$ 2,500
Biaya Bahan Penolong	: \$ 1,600
Biaya Tenaga Kerja	: \$ 4,230
Biaya overhead pabrik	: <u>\$ 5,400</u>
Total Biaya produksi	: \$ 13,730

Data produksi :

Produk yang dihasilkan selama bulan Mei 2010, sejumlah 1,000 unit. Produk selesai yang ditransfer ke gudang 800 unit. Produk dalam proses akhir 200 unit dengan tingkat penyelesaian: BBB & BBP 100%, BTKL 70% dan BOP 50%.

*Diminta:*

- Buatlah laporan biaya produksi
- Buatlah jurnal untuk mencatat biaya produksi, produk jadi, dan produk dalam proses akhir.

Jawab:

**a. Laporan Biaya Produksi**

Sebelum laporan disajikan, harus menghitung dulu biaya per unit dan pembebanan biaya. Masalahnya adalah bagaimana menghitung harga pokok produk yang ditransfer ke gudang dan harga pokok persediaan produk yang belum selesai dikerjakan. Unit yang diproduksi tidak bisa langsung dihitung karena adanya barang dalam proses. Oleh karena itu harus dihitung terlebih dahulu dengan menggunakan konsep “unit ekuivalensi” yaitu penyetaraan unit barang dalam proses terhadap produk jadi sesuai dengan tingkat konsumsi masing-masing biaya.

❖ Unit ekuivalensi

Biaya bahan baku :  $800 \text{ unit} + (100\% \times 200 \text{ unit}) = 1,000 \text{ unit}$

Biaya bahan penolong:  $800 \text{ unit} + (100\% \times 200 \text{ unit}) = 1,000 \text{ unit}$

Biaya tenaga kerja :  $800 \text{ unit} + (70\% \times 200 \text{ unit}) = 940 \text{ unit}$

Biaya overhead pabrik :  $800 \text{ unit} + (50\% \times 200 \text{ unit}) = 900 \text{ unit}$

❖ Perhitungan harga pokok produksi per unit

Unsur Biaya Produksi	Total Biaya Produksi	Unit Ekuivalensi	Biaya Per Unit
BBB	\$ 2,500	1,000	\$ 2,5
BBP	\$ 1,600	1,000	\$ 1,6
BTK	\$ 4,230	940	\$ 4,5
BOP	\$ 5,400	900	\$ 6
Total	\$13,730		\$ 14,6

❖ Perhitungan harga pokok produk jadi dan persediaan produk dalam proses

Harga pokok produk jadi :  $800 \times \$ 14,6$  \$ 11,680

Harga pokok persediaan produk dalam proses:

BBB :  $100\% \times 200 \times \$ 2,5 = \$ 500$

BBP :  $100\% \times 200 \times \$ 1,6 = \$ 320$

BTK :  $70\% \times 200 \times \$ 4,5 = \$ 630$

BOP :  $50\% \times 200 \times \$ 6 = \$ 600$

	<u>\$ 2,050</u>
Jumlah biaya produksi bulan Mei 2010	\$ 13,730

- ❖ Perhitungan diatas kemudian disajikan dalam laporan biaya produksi seperti di bawah ini:

**PT SUKSES TERUS**  
**Laporan Biaya Produksi**  
**Bulan Mei 2010**

**Data Produksi**

Dimasukkan dalam proses	1000 unit
Produk jadi yang ditransfer ke gudang	800 unit
Produk dalam proses akhir	200 unit
Jumlah produk yang dihasilkan	1000 unit

**Biaya Produksi yang Dibebankan**

	<b>Jumlah biaya</b>	<b>Biaya/unit</b>
Biaya bahan baku	\$ 2,500	\$ 2,5
Biaya bahan penolong	\$ 1,600	\$ 1,6
Biaya tenaga kerja	\$ 4,230	\$ 4,5
Biaya overhead pabrik	\$ 5,400	\$ 6
Jumlah	<u>\$13,730</u>	<u>\$14,6</u>

**Perhitungan Biaya:**

Harga pokok produk jadi yang ditransfer ke gudang:

800 unit x \$14,6 \$ 11,680

Harga pokok persediaan dalam proses akhir:

Biaya bahan baku	\$ 500
Biaya bahan penolong	\$ 320
Biaya tenaga kerja	\$ 630
Biaya overhead pabrik	\$ 600

\$ 2,050

Jumlah biaya produksi bulan Mei 2010 \$ 13,730

### b. Jurnal

Berdasarkan data diatas maka jurnal yang harus dibuat oleh PT SUKSES TERUS adalah:

1) Barang Dalam Proses – Biaya Bahan Baku \$ 2,500

Barang Dalam Proses – Biaya Bahan Penolong \$ 1,600

Barang Dalam Proses – Biaya Tenaga Kerja \$ 4,230

Barang Dalam Proses – Biaya Overhead Pabrik \$ 5,400

Persediaan bahan baku \$ 2,500

Persediaan bahan penolong \$ 1,600

Gaji dan upah \$ 4,230

Berbagai rekening yang dikredit \$ 5,400

(untuk mencatat biaya produksi)

2) Persediaan produk jadi \$ 11,680

Barang dalam proses – Biaya bahan baku \$ 2,000

Barang dalam proses – Biaya bahan penolong \$ 1,280

Barang dalam proses – Biaya tenaga kerja \$ 3,600

Barang dalam proses – Biaya overhead pabrik \$ 4,800

(untuk mencatat harga pokok produk jadi yang ditransfer ke gudang bulan Mei 2010)

3) Persediaan produk dalam proses \$ 2,050

Barang dalam proses – Biaya bahan baku \$ 500

Barang dalam proses – Biaya bahan penolong \$ 320

Barang dalam proses – Biaya tenaga kerja \$ 630

Barang dalam proses – Biaya overhead pabrik \$ 600

(untuk mencatat harga pokok produk dalam proses akhir bulan Mei 2010)

## II. METODE HARGA POKOK PROSES-PRODUK DIOLAH MELALUI LEBIH DARI SATU DEPARTEMEN PRODUKSI

Apabila produk diolah melalui dua departemen produksi atau lebih, maka laporan biaya produksi dibuat per departemen produksi dan perhitungan biaya produksi per satuan produk yang dihasilkan oleh departemen produksi pertama sama caranya dengan perhitungan biaya produksi pada satu departemen produksi. Perhitungan biaya produksi per satuan produk yang dihasilkan oleh departemen setelah departemen pertama merupakan perhitungan kumulatif. Produk yang dihasilkan oleh departemen kedua dan atau departemen seterusnya merupakan produk jadi dari departemen sebelumnya, maka harga pokok produk yang dihasilkan oleh departemen setelah departemen pertama terdiri dari; biaya produksi yang dibawa dari departemen sebelumnya dan biaya produksi yang ditambahkan dalam departemen tersebut.

### Contoh

PT SUKSES TERUS memproduksi barang melalui dua departemen produksi, yaitu departemen A dan departemen B. Data produksi dan data biaya untuk bulan Mei 2010 adalah sebagai berikut:

	<u>Departemen A</u>	<u>Departemen B</u>
Dimasukkan dalam proses	1,000 unit	
Produk selesai yang ditransfer ke Dep. B		900 unit
Produk selesai ditransfer ke gudang		600 unit
Produk dalam proses akhir bulan	100 unit	300 unit
Biaya yang dikeluarkan selama bulan Mei 2010:		
Biaya Bahan Baku	\$ 3,000	-
Biaya Tenaga Kerja	\$ 6,370	\$ 7,920
Biaya Overhead Pabrik	\$ 8,775	\$ 13,800
Tingkat penyelesaian produk dalam proses akhir:		
Biaya bahan baku	100%	-
Biaya tenaga kerja	80%	20%
Biaya overhead pabrik	75%	30%

**A. Perhitungan harga pokok produksi di departemen A**☐ Unit ekuivalensi

BBB	: 900 unit + (100% x 100 unit) =	1,000 unit
BTK	: 900 unit + (80% x 100 unit) =	980 unit
BOP	: 900 unit + (75% x 100 unit) =	975 unit

☐ Perhitungan harga pokok per unit departemen A

<u>Unsur biaya produksi</u>	<u>Total biaya</u>	<u>Unit ekuivalensi</u>	<u>Biaya produksi/unit</u>
BBB	\$ 3,000	1,000	\$ 3
BTK	\$ 6,370	980	\$ 6,5
BOP	\$ 8,775	975	\$ 9
Total	<b>\$18,145</b>		<b>\$ 18,5</b>

☐ Perhitungan harga pokok produk selesai dan produk dalam proses departemen A

Harga pokok produk selesai yang ditransfer ke Departemen B:

$$900 \text{ unit} \times \$ 18,5 = \$ 16,650$$

Harga pokok persediaan produk dalam proses akhir:

$$\text{BBB: } 100\% \times 100 \times \$ 3 = \$ 300$$

$$\text{BTK: } 80\% \times 100 \times \$ 6,5 = \$ 520$$

$$\text{BOP: } 75\% \times 100 \times \$ 9 = \underline{\underline{\$ 675}}$$

$$= \$ 1,495$$

$$\text{Jumlah biaya produksi Departemen A bulan Mei 2010} = \$ 18,145$$

## □ Laporan biaya produksi Departemen A

**PT SUKSES TERUS**  
**Laporan Biaya Produksi Departemen A**  
**Bulan Mei 2010**

---

**Data Produksi**

Dimasukkan dalam proses	1000 unit
Produk selesai yang ditransfer ke Departemen B	900 unit
Produk dalam proses akhir bulan, (tingkat penyelesaian: BBB 100%, BTK 80%, BOP 75%)	<u>100 unit</u>
Jumlah produk yang dihasilkan	1000 unit

**Biaya Produksi yang Dibebankan Departemen A**

	<u>Jumlah biaya</u>	<u>Biaya/unit</u>
Biaya bahan baku	\$ 3,000	\$3
Biaya tenaga kerja	\$ 6,370	\$6,5
Biaya overhead pabrik	\$ 8,775	\$9
Jumlah	<u>\$ 18,145</u>	<u>\$18,5</u>

**Perhitungan Biaya:**

Harga pokok produk jadi yang ditransfer ke Departemen B:

900 unit @ \$18,5 \$ 16,650

Harga pokok persediaan dalam proses akhir:

Biaya bahan baku	\$ 300
Biaya tenaga kerja	\$ 520
Biaya overhead pabrik	<u>\$ 675</u>
	<u>\$ 1,495</u>
Jumlah biaya produksi Departemen A bulan Mei 2010	\$ 18,145

## □ Jurnal Pencatatan Biaya Produksi Departemen A

1) Barang Dalam Proses – Biaya Bahan Baku Dep. A \$ 3,000

Barang Dalam Proses – Biaya Tenaga Kerja Dep. A \$ 6,370

Barang Dalam Proses – Biaya Overhead Pabrik Dep. A \$ 8,755

Persediaan Bahan Baku	\$ 3,000
Gaji dan Upah	\$ 6,370
Berbagai rekening yang dikredit	\$ 8,755

(Untuk mencatat biaya produksi Departemen A)



- 2) Barang Dalam Proses – Biaya Bahan Baku Dep. B      \$ 16,650  
     Barang Dalam Proses – Biaya Bahan Baku Dep. A      \$ 2,700  
     Barang Dalam Proses – Biaya Tenaga Kerja Dep. A    \$ 5,850  
     Barang Dalam Proses – Biaya Overhead Pabrik A      \$ 8,100

(Untuk mencatat harga pokok produk produk selesai yang ditransfer ke Departemen B)

- 3) Persediaan Produk Dalam Proses Dep. A                      \$ 1,495  
     Barang Dalam Proses-Biaya Bahan Baku Dep. A      \$ 300  
     Barang Dalam Proses-Biaya Tenaga Kerja Dep. A      \$ 520  
     Barang Dalam Proses-Biaya Tenaga Kerja Dep. A      \$ 675

(Untuk mencatat harga pokok persediaan produk dalam proses pada akhir bulan Mei 2010)

## **B. Perhitungan Harga Pokok Produksi Departemen B**

□ Unit ekuivalensi Departemen B

BTK	: 600 unit + (20% x 300 unit)	= 660 unit
BOP	: 600 unit + (30% x 300 unit)	= 690 unit

□ Perhitungan harga pokok per unit Departemen B

Unsur Biaya Produksi	Total Biaya Produksi	Unit Ekuivalensi	Biaya Per Unit
Biaya Tenaga Kerja	\$ 7,920	660	\$ 12
Biaya Overhead Pabrik	<u>\$ 13,800</u>	690	\$ 12
Total	\$21,720		\$ 32

□ Perhitungan harga pokok produk selesai dan produk dalam proses Departemen B

Harga pokok produk selesai yang ditransfer Departemen B ke gudang:

Harga pokok dari Dep. A: 600 x \$ 18,5                      = \$ 11,100

Biaya yang ditambahkan oleh Dep. B: 600 x 32 = \$ 19,200

Total harga pokok produk jadi yang ditransfer

Dep. B ke gudang: 600 x 50,5                                      = \$30,300

Harga pokok persediaan produk dalam proses akhir:

Harga pokok dari Dep. A: 300 x \$ 18,5                              = \$ 5,550

Biaya yang ditambahkan oleh Departemen B:

BTK:  $20\% \times 300 \times \$ 12$  = \$ 720

BOP:  $30\% \times 300 \times \$ 20$  = \$ 1,800

= \$ 2,520

Total harga pokok persediaan produk dalam proses Dep.B = \$ 8,070

Jumlah biaya produksi kumulatif Dep. B bulan Mei 2010 = \$ 38,370

□ Laporan biaya produksi Departemen B

**PT SUKSES TERUS**  
**Laporan Biaya Produksi Departemen B**  
**Bulan Mei 2010**

**Data Produksi**

Diterima dari Departemen A	<u>900 unit</u>	
Produk jadi yang ditransfer ke gudang		600 unit
Produk dalam proses akhir bulan, (tingkat penyelesaian: BTK 20%, BOP 30%)	<u>300 unit</u>	
Jumlah produk yang dihasilkan	<u>900 unit</u>	

**Biaya Kumulatif yang Dibebankan Departemen B**

	<u>Jumlah biaya</u>	<u>Biaya/unit</u>
Harga pokok dari Dep. A (900 unit)	\$ 16,650	\$ 18,5
<b>Biaya yang ditambahkan Departemen B</b>		
Biaya tenaga kerja	\$ 7,920	\$ 12
Biaya overhead pabrik	\$13,800	\$ 20
Jumlah biaya yang ditambahkan Dept. B	\$21,720	\$ 32
Total biaya kumulatif di Departemen B	\$ 38,370	\$ 50,5

**Perhitungan Biaya:**

Harga pokok produk jadi yang ditransfer ke gudang:	
600 unit @ \$50,5	\$ 30,300

Harga pokok persediaan dalam proses akhir:

Harga pokok dari Dep. A: $300 \times \$ 18,5$	\$ 5,550	_____
Biaya yang ditambahkan Dep. B:		
Biaya tenaga kerja	\$ 720	
Biaya overhead pabrik	\$ <u>1,800</u>	
		\$ 8,070

Jumlah biaya prod. kumulatif yg dibebankan Dep B Mei 2010	\$ <u>38,370</u>
---	------------------

□ Jurnal Pencatatan Biaya Produksi Departemen B

1) Barang Dalam Proses – Biaya Bahan Baku Dep. B      \$ 16,650

Barang Dalam Proses – Biaya Bahan Baku Dep. A    \$ 2,700

Barang Dalam Proses – Biaya Tenaga Kerja Dep. A    \$ 5,850

Barang Dalam Proses – Biaya Overhead Pabrik A    \$ 8,100

(Untuk mencatat penerimaan penerimaan produk dari Departemen A)

2) Barang Dalam Proses – Biaya Tenaga Kerja Dep. B      \$ 7,920

Barang Dalam Proses – Biaya Overhead Pabrik Dep. B    \$ 13,800

Gaji dan Upah      \$ 7,920

Berbagai rekening yang dikredit      \$ 13,800

(Untuk mencatat biaya produksi Departemen B)

3) Persediaan Produk Jadi      \$ 30,300

Barang Dalam Proses – Biaya Bahan Baku Dep. B      \$ 11,100

Barang Dalam Proses – Biaya Tenaga Kerja Dep. B      \$ 7,200

Barang Dalam Proses – Biaya Overhead Pabrik B      \$ 12,000

(Untuk mencatat harga pokok produk selesai yang ditransfer ke gudang)

4) Persediaan Produk Dalam Proses Dep. B    \$ 8,070

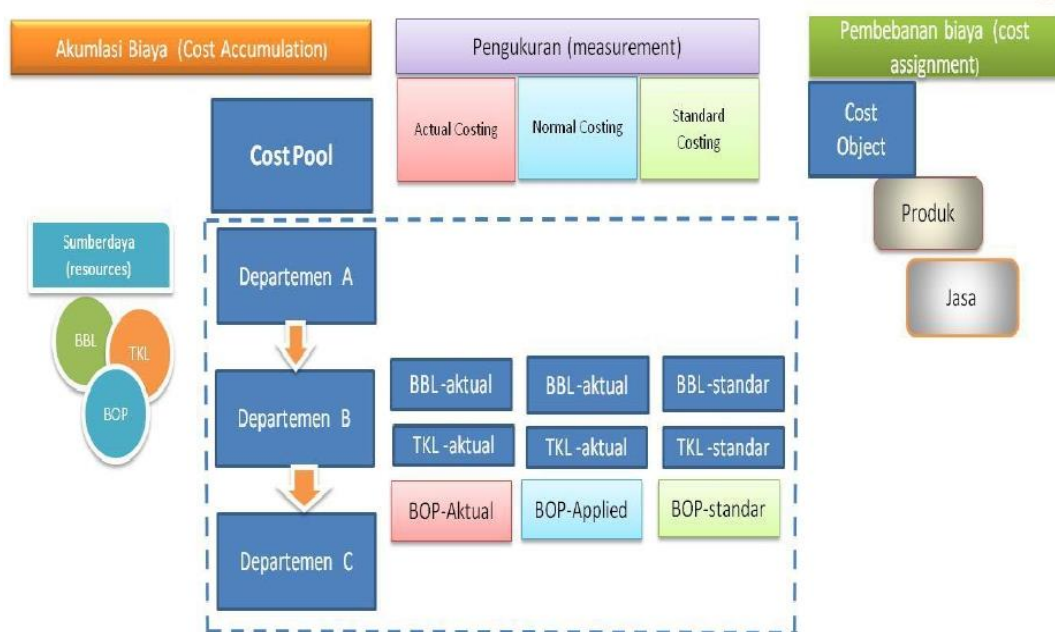
Barang Dalam Proses-Biaya Bahan Baku Dep. B    \$ 5,550

Barang Dalam Proses-Biaya Tenaga Kerja Dep. B    \$ 7200

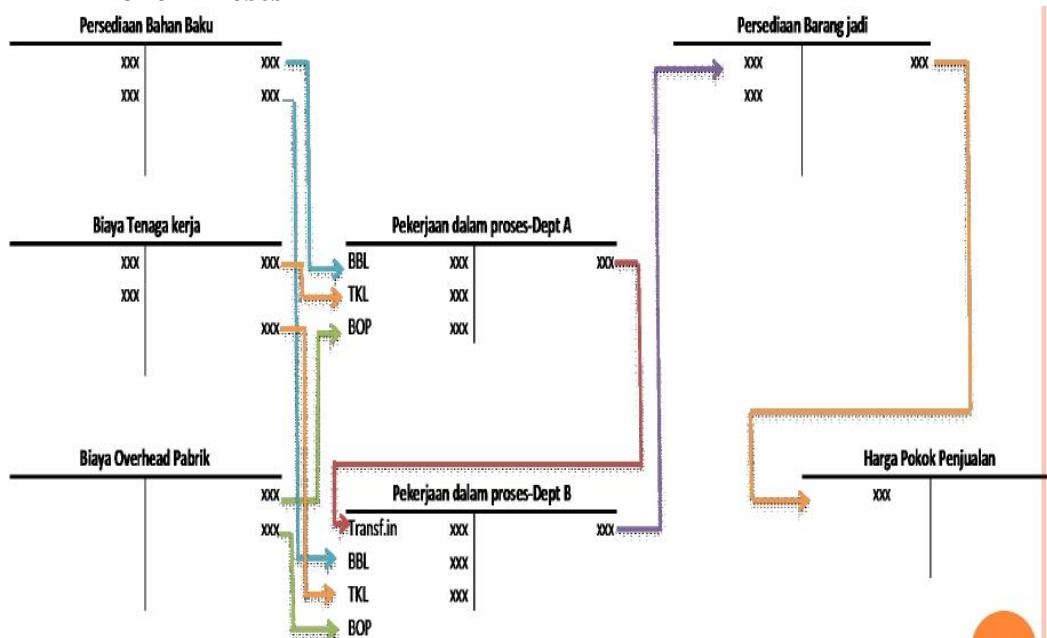
Barang Dalam Proses-Biaya Tenaga Kerja Dep. B    \$ 1,800

(Untuk mencatat harga pokok persediaan produk dalam proses yang belum selesai diproses Dep. B pada akhir bulan Mei 2010)

### Akumulasi Biaya, Pengukuran Biaya dan Pembebanan Biaya pada Sistem Harga Pokok Proses



### Sistem Pencatatan Biaya pada Harga Pokok Proses



**Perbedaan system harga pokok pesanan dan system harga pokok proses**

<b>Fitur</b>	<b>Sistem Harga Pokok Pesanan</b>	<b>Sistem Harga Pokok Proses</b>
<b>Produk</b>	Unik, sesuai spesifikasi Pelanggan	Standar, sesuai spesifikasi Perusahaan
<b>Proses produksi</b>	Bervariasi	Terstandarisasi
<b>Jumlah yang</b>	Sesuai pesanan	Sesuai proyeksi penjualan
<b>Akumulasi biaya</b>	Per pesanan	Per proses (departemen)
<b>Pembebanan biaya</b>	Per pesanan	Per unit yang diproduksi
<b>Dokumen untuk mengakumulasi</b>	<i>Job cost sheet</i>	Laporan Biaya produksi <i>(Production Cost Report)</i>

## Appendix 5

## GROUP LIST

## CYCLE I

No.	Name	No.	Name
<b>Group 1</b>		<b>Group 2</b>	
1	Alin Nova Marlina	2	Ana Wulandari
39	Yuliana Puspitasari	40	Yuni Sri Wulandari
3	Aprilya Wulansari	4	Ari Fitriyani
37	Wahyu Triya Ningsih	38	Wanodya Hutami Ersita
<b>Group 3</b>		<b>Group 4</b>	
5	Dianila Anggara Kasih	6	Eka Retna Sari
35	Suprihatin Rahayu	36	Susanti handayani
7	Errina Mei Vitasari	8	Fatimah Retno Mutia
33	Sri Mulyani	34	Sri Rejeki
<b>Group 5</b>		<b>Group 6</b>	
9	Febri Fitriana	10	Febry Dinda Tristiyani
31	Siska Maharani	32	Soni Nur Arifah
11	Firma Kurnia Sari	12	Fitria Widiastuti
29	Sheila Fita Anjani	30	Shoffiatun Khasanah
<b>Group 7</b>		<b>Group 8</b>	
13	Fitriyah Wiji Lestari	14	Hidayatul Jannah
27	Sauzi Rachmasari	28	Septi Tri Wiyani
15	Ida Istiqomah	16	Junita Kumalasari
25	Rianawati Setyaningtyas	26	Ririn Dwi Setyani
<b>Group 9</b>		<b>Group 10</b>	
17	Nawang Karismi	18	Niken Larasati Harsena P.
23	Reni Dwi Indah Sari	24	Rhima Erviana Susilawati
19	Nita Nur Yutdiana	20	Novita Astry Ani
21	Nur Aliah Nafiah	22	Nur Dwi Indah Sari

## Appendix 6

## GROUP LIST

## CYCLE II

No.	Name	No.	Name
<b>Group 1</b>		<b>Group 2</b>	
1	Alin Nova Marlina	2	Ana Wulandari
11	Firma Kurnia Sari	12	Fitria Widiastuti
21	Nur Aliah Nafiah	22	Nur Dwi Indah Sari
31	Siska Maharani	32	Soni Nur Arifah
<b>Group 3</b>		<b>Group 4</b>	
3	Aprilya Wulansari	4	Ari Fitriyani
13	Fitriyah Wiji Lestari	14	Hidayatul Jannah
23	Reni Dwi Indah Sari	24	Rhima Erviana Susilawati
33	Sri Mulyani	34	Sri Rejeki
<b>Group 5</b>		<b>Group 6</b>	
5	Dianila Anggara Kasih	6	Eka Retna Sari
15	Ida Istiqomah	16	Junita Kumalasari
25	Rianawati Setyaningtyas	26	Ririn Dwi Setyani
35	Suprihatin Rahayu	36	Susanti handayani
<b>Group 7</b>		<b>Group 8</b>	
7	Errina Mei Vitasari	8	Fatimah Retno Mutia
17	Nawang Karismi	18	Niken Larasati Harsena P.
27	Sauzi Rachmasari	28	Septi Tri Wiyani
37	Wahyu Triya Ningsih	38	Wanodya Hutami Ersita
<b>Group 9</b>		<b>Group 10</b>	
9	Febri Fitriana	10	Febry Dinda Tristiyani
19	Nita Nur Yutdiana	20	Novita Astry Ani
29	Sheila Fita Anjani	30	Shoffiatun Khasanah
39	Yuliana Puspitasari	40	Yuni Sri Wulandari

## Appendix 7

**OBSERVATION GUIDLINES**  
**ACCOUNTING LEARNING ACTIVITY**  
**GRADE OF XII AK 2 SMK N 1 KLATEN**

Siklus Pertemuan : Tanggal :

Pokok Bahasan :

No	No. Induk	Nama Siswa	L/P	Indikator							Rata-rata
				A	B	C	D	E	F	G	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
Dst.											
Total Tiap Indikator											
Rata-rata Tiap Indikator											

Kriteria pemberian skor indikator :

a. Membaca materi pelajaran akuntansi

Skor 4	:	Siswa membaca semua materi atau semua topik tanpa disuruh oleh guru
Skor 3	:	Siswa membaca semua materi atau semua topik setelah disuruh guru
Skor 2	:	Siswa membaca sebagian materi dengan membaca materi hanya di topik-topik tertentu saja
Skor 1	:	Siswa tidak membaca materi



## b. Mencatat materi pelajaran akuntansi

Skor 4	:	Siswa mencatat semua materi atau semua topik tanpa disuruh oleh guru
Skor 3	:	Siswa mencatat semua materi atau semua topik setelah disuruh guru
Skor 2	:	Siswa mencatat sebagian materi dengan membaca materi hanya di topik-topik tertentu saja
Skor 1	:	Siswa tidak mencatat materi

## c. Mengerjakan tugas dan latihan yang diberikan guru

Skor 4	:	Siswa dapat mengerjakan latihan soal yang diberikan guru
Skor 3	:	Siswa berusaha mengerjakan latihan soal ketika terdapat kesulitan bertanya kepada teman
Skor 2	:	Siswa mengerjakan soal latihan hanya yang bisa ia kerjakan saja
Skor 1	:	Siswa tidak mengerjakan latihan soal yang diberikan guru

## d. Melakukan diskusi kelompok

Skor 4	:	Siswa mengikuti diskusi dengan bertanya dan memberikan pendapat
Skor 3	:	Siswa mengikuti diskusi dengan bertanya dan tidak mengemukakan pendapat
Skor 2	:	Siswa mengikuti diskusi dengan tidak bertanya dan tidak mengemukakan pendapat
Skor 1	:	Siswa tidak mengikuti diskusi

## e. Menjawab pertanyaan dari guru maupun teman dalam diskusi

Skor 4	:	Siswa dapat menjawab pertanyaan dari guru dan pertanyaan pada saat diskusi
Skor 3	:	Siswa pertanyaan dari guru dan pertanyaan pada saat diskusi dengan dibantu temannya
Skor 2	:	Siswa tidak dapat menjawab pertanyaan dari guru tetapi dapat menjawab pertanyaan teman pada saat diskusi
Skor 1	:	Siswa tidak dapat menjawab pertanyaan dari guru dan tidak dapat menjawab pertanyaan pada saat diskusi

## f. Menanggapi pendapat siswa lain dalam diskusi

Skor 4	:	Siswa dapat menanggapi pendapat siswa lain dalam diskusi tanpa disuruh guru
Skor 3	:	Siswa dapat menanggapi pendapat siswa lain dalam diskusi setelah disuruh guru
Skor 2	:	Siswa dapat menanggapi pendapat siswa lain dalam diskusi dengan bantuan teman
Skor 1	:	Siswa tidak dapat menanggapi pendapat siswa lain dalam diskusi

## g. Mengerjakan kuis yang diberikan guru secara individu

Skor 4	:	Siswa dapat mengerjakan kuis yang diberikan guru secara individu
Skor 3	:	Siswa berusaha mengerjakan kuis yang diberikan guru ketika terdapat kesulitan bertanya kepada teman
Skor 2	:	Siswa mengerjakan kuis yang diberikan guru hanya yang bisa ia kerjakan saja
Skor 1	:	Siswa tidak mengerjakan kuis yang diberikan guru

## Appendix 8

1<sup>st</sup> CYCLE OBSERVATION DATA

## Siklus : 1

Tanggal : 4 November 2014

No	Nama	Indikator Aktivitas Belajar Siswa							Jumlah skor	Persentase %
		A	B	C	D	E	F	G		
1	Alin Nova Marlina	1	2	1	1	1	2	1	9	32,14
2	Ana Wulandari	2	3	2	3	2	1	2	15	53,57
3	Aprilya Wulansari	3	2	3	2	1	2	2	15	53,57
4	Ari Fitriyani	3	2	3	2	3	2	2	17	60,71
5	Dianila Anggara Kasih	3	2	3	2	3	2	2	17	60,71
6	Eka Retna Sari	1	3	1	3	1	2	2	13	46,43
7	Errina Mei Vitasari	2	2	2	2	1	3	1	13	46,43
8	Fatimah Putri Retno Mutia	2	2	1	3	3	3	2	16	57,14
9	Febri Fitriana	1	2	3	3	1	1	2	13	46,43
10	Febry Dinda Tristiyani	2	3	2	1	3	1	2	14	50,00
11	Firma Kurnia Sari	2	3	2	2	3	1	2	15	53,57
12	Fitria Widiastuti	2	3	2	3	1	2	1	14	50,00
13	Fitriyah Wiji Lestari	2	1	3	1	1	1	2	11	39,29
14	Hidayatul Jannah	2	2	1	1	1	2	3	12	42,86
15	Ida Istiqomah	2	1	3	1	1	2	2	12	42,86
16	Junita Kumalasari	1	2	2	1	2	2	1	11	39,29
17	Nawang Karismi	2	1	3	2	2	2	3	15	53,57
18	Niken Larasati Harsena P	3	3	3	3	2	2	3	19	67,86
19	Nita Nur Yutdiana	2	3	3	2	2	3	1	16	57,14
20	Novita Astry Ani	2	2	2	3	2	2	3	16	57,14
21	Nur Aliah Nafiah	1	1	1	1	1	1	3	9	32,14
22	Nur Dwi Indah Sari	2	2	3	2	1	2	2	14	50,00
23	Reni Dwi Astuti	2	2	2	1	2	2	2	13	46,43
24	Rhima Erfiana Susilawati	2	2	1	2	1	1	2	11	39,29
25	Rianawati Setyaningtyas	1	2	1	1	3	3	2	13	46,43

26	Ririn Dwi Setyani	3	1	2	2	2	2	2	14	50,00
27	Sauzi Rachmasari	1	2	1	1	2	2	2	11	39,29
28	Septi Tri Wiyani	2	1	3	3	1	2	2	14	50,00
29	Sheila Fita Anjani	1	2	2	3	2	1	1	12	42,86
30	Shoffiyatun Khasanah	2	1	2	3	1	2	3	14	50,00
31	Siska Maharani	1	3	1	2	2	1	2	12	42,86
32	Soni Nur Arifah	2	3	3	2	1	3	3	17	60,71
33	Sri Mulyani	1	2	1	2	2	2	2	12	42,86
34	Sri Rejeki	2	2	3	3	1	2	3	16	57,14
35	Suprihatin Rahayu	1	2	3	2	3	1	2	14	50,00
36	Susanti Handayani	2	3	1	2	3	3	3	17	60,71
37	Wahyu Triya Ningsih	3	2	3	1	1	1	2	13	46,43
38	Wanodya Hutami Ersita	3	2	2	2	2	2	1	14	50,00
39	Yuliana Puspitasari	3	2	2	3	2	2	2	16	57,14
40	Yuni Sri Wulandari	1	3	3	3	2	2	2	16	57,14
Jumlah		40	76	84	85	82	71	75	82	555
Persentase %		25,00	47,50	52,50	53,13	51,25	44,38	46,88	51,25	49,55

$$\text{Skor Aktivitas Belajar Akuntansi} = \frac{\text{Skor Hasil Aktivitas Belajar Akuntansi}}{\text{Skor Maksimum}} \times 100$$

## Appendix 9

**2<sup>nd</sup> CYCLE OBSERVATION DATA****Siklus : 2****Tanggal : 10 November 2014**

No	Nama	Indikator Aktivitas Belajar Siswa							Jumlah skor	Persentase %
		A	B	C	D	E	F	G		
1	Alin Nova Marlina	3	3	3	3	3	2	2	19	67,86
2	Ana Wulandari	4	3	4	3	3	4	3	24	85,71
3	Aprilya Wulansari	3	3	3	3	3	4	2	21	75,00
4	Ari Fitriyani	4	3	3	3	3	2	2	20	71,43
5	Dianila Anggara Kasih	3	3	3	3	3	4	2	21	75,00
6	Eka Retna Sari	3	3	3	3	3	2	3	20	71,43
7	Errina Mei Vitasari	3	3	3	3	3	3	3	21	75,00
8	Fatimah Putri Retno Mutia	3	3	3	3	3	3	2	20	71,43
9	Febri Fitriana	3	3	3	3	3	2	2	19	67,86
10	Febry Dinda Tristiyani	3	3	3	3	3	2	2	19	67,86
11	Firma Kurnia Sari	3	3	3	3	3	2	3	20	71,43
12	Fitria Widiastuti	3	3	4	2	4	2	2	20	71,43
13	Fitriyah Wiji Lestari	3	3	3	2	4	4	2	21	75,00
14	Hidayatul Jannah	3	3	3	4	3	4	4	24	85,71
15	Ida Istiqomah	3	3	3	3	3	4	4	23	82,14
16	Junita Kumalasari	4	2	4	3	3	3	4	23	82,14
17	Nawang Karismi	4	2	4	2	3	4	4	23	82,14
18	Niken Larasati Harsena P	3	4	3	4	3	3	4	24	85,71
19	Nita Nur Yutdiana	4	3	3	2	3	4	2	21	75,00
20	Novita Astry Ani	4	3	3	4	3	4	4	25	89,29
21	Nur Aliah Nafiah	3	2	3	4	4	4	4	24	85,71
22	Nur Dwi Indah Sari	4	2	4	4	3	3	3	23	82,14
23	Reni Dwi Astuti	3	3	3	3	3	2	4	21	75,00
24	Rhima Erfiana Susilawati	3	4	3	4	3	2	4	23	82,14
25	Rianawati Setyaningtyas	4	4	3	3	4	4	3	25	89,29

26	Ririn Dwi Setyani	3	3	4	4	3	3	3	23	82,14
27	Sauzi Rachmasari	4	3	4	3	3	3	3	23	82,14
28	Septi Tri Wiyani	3	3	4	3	3	3	3	22	78,57
29	Sheila Fita Anjani	3	4	4	4	4	4	4	27	96,43
30	Shoffiyatun Khasanah	4	3	3	3	3	4	3	23	82,14
31	Siska Maharani	4	3	4	4	3	4	3	25	89,29
32	Soni Nur Arifah	4	3	3	3	4	4	3	24	85,71
33	Sri Mulyani	3	3	2	4	3	3	4	22	78,57
34	Sri Rejeki	4	3	2	4	3	4	3	23	82,14
35	Suprihatin Rahayu	4	2	4	3	3	3	3	22	78,57
36	Susanti Handayani	4	3	3	3	3	4	4	24	85,71
37	Wahyu Triya Ningsih	3	2	3	3	3	4	3	21	75,00
38	Wanodya Hutami Ersita	4	4	3	3	4	4	4	26	92,86
39	Yuliana Puspitasari	3	4	3	4	3	3	4	24	85,71
40	Yuni Sri Wulandari	4	3	3	3	4	4	3	24	85,71
Jumlah		40	137	120	129	128	128	131	124	897
Persentase %		25,00	85,63	75,00	80,63	80,00	80,00	81,88	77,50	80,09

$$\text{Skor Aktivitas Belajar Akuntansi} = \frac{\text{Skor Hasil Aktivitas Belajar Akuntansi}}{\text{Skor Maksimum}} \times 100$$

## Appendix 10

**STUDENTS' ACCOUNTING LEARNING ACTIVITY QUESTIONNAIRE**

Kepada,

Adik-adik siswa kelas XII Akuntansi 2

SMK Negeri 1 Klaten

Asalamualaikum Wr. Wb.,

Disela-sela kegiatan sekolah, saya mengharap keikhlasan adik-adik untuk meluangkan waktu sebentar untuk mengisi angket yang disusun dalam rangka menyelesaikan Tugas Akhir Skripsi dengan judul:

**“The Implementation Of Cooperative Learning Model Type Two Stay Two Stray To Increase Students’ Learning Activity In Accounting Class XII AK 2 SMK Negeri 1 Klaten”.**

Berkenaan dengan hal tersebut, saya mohon bantuan adik-adik untuk memberikan jawaban atas pertanyaan dan pernyataan yang terdapat dalam angket ini dengan baik.

Atas perhatian adik-adik, saya mengucapkan terima kasih.

Klaten, 10 November 2014

Peneliti



Reza Zakaria

### STUDENTS' ACCOUNTING LEARNING ACTIVITY QUESTIONNAIRE

Petunjuk pengisian angket:

1. Tulislah identitas anda dengan benar
2. Perhatikan dengan seksama setiap pertanyaan yang ada
3. Jawablah sesuai dengan kondisi diri anda saat ini
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian belirlah tanda cek (√) pada jawaban anda
5. Angket ini digunakan untuk mengetahui aktivitas belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

---

Nama :

No. Absen :

Kelas :

Alternatif jawaban :

SS : Sangat Setuju

S : Setuju

KS : Kurang Setuju

TS : Tidak Setuju

No	Pertanyaan	SS	S	KS	TS
1	Saya membaca materi terlebih dahulu sebelum proses belajar mengajar berlangsung				
2	Saya membaca buku atau artikel di internet yang berhubungan dengan akuntansi				
3	Saya hanya membaca buku pegangan saat proses pembelajaran berlangsung				
4	Saya mencatat materi yang diberikan guru				
5	Saya membuat rangkuman setiap diskusi di kelas berlangsung				
6	Saya berusaha mengerjakan tugas yang diberikan guru dengan rasa tanggung jawab				
7	Saya mencari sumber informasi lain yang berhubungan dengan tugas dari guru				
8	Saya merasa yakin dapat mengerjakan latihan soal yang				



	diberikan oleh guru secara maksimal				
9	Saya merasa tidak percaya diri dalam mengerjakan latihan soal yang diberikan oleh guru				
10	Saya belajar bersama teman dalam memahami materi yang diberikan guru				
11	Saya merasa lebih mudah mengerjakan tugas secara individual dibanding mengerjakan bersama kelompok				
12	Saya merasa lebih mudah mengerjakan tugas apabila berdiskusi dengan teman				
13	Saya bisa menjawab pertanyaan dari guru pada saat pembelajaran akuntansi				
14	Saya bertukar informasi dengan teman untuk menambah pengetahuan mengenai materi yang akan dibahas				
15	Saya merasa terganggu apabila ada teman yang bertanya tentang materi pelajaran				
16	Saya tidak peduli apabila ada teman yang menyampaikan pendapat dikelas				
17	Saya berani meluruskan jawaban apabila teman di kelas menyampaikan pendapat secara kurang benar				
18	Saya memperhatikan dengan baik pendapat yang disampaikan oleh teman di kelas				
19	Saya menjawab kuis yang diberikan oleh guru				
20	Saya lebih yakin apabila menjawab kuis dengan jawaban sendiri				

## Appendix 11

**QUESTIONNAIRE DATA BEFORE IMPLEMENTATION OF TSTS**

No. responden	Item Pertanyaan																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	3	3	3	3	3	3	3	1	3	3	1	1	3	3	3	3	1	3	3	3
2	3	3	3	1	3	1	1	3	1	1	1	1	3	1	3	1	3	1	1	3
3	1	1	3	1	3	1	1	3	1	1	1	3	1	1	1	1	1	1	1	3
4	3	3	3	1	3	1	1	3	3	1	1	3	3	1	1	1	3	3	3	3
5	3	3	3	3	1	3	3	1	3	3	3	3	3	3	1	1	3	3	3	3
6	3	3	3	2	3	3	3	3	3	2	3	2	2	3	3	2	3	3	2	2
7	3	2	2	2	3	3	3	2	2	2	2	3	2	2	2	2	3	3	3	3
8	3	3	4	3	4	4	3	4	3	3	3	3	4	3	4	4	3	3	3	3
9	1	1	1	1	3	1	1	3	3	3	1	1	3	1	1	1	3	1	3	1
10	1	3	3	3	3	3	3	3	3	3	1	1	3	3	3	1	3	3	3	3
11	3	3	2	3	2	3	3	3	3	3	2	2	3	3	3	2	2	3	3	3
12	2	2	2	2	3	2	3	2	3	3	2	2	3	3	2	2	2	2	3	2
13	3	1	1	3	1	3	3	1	1	3	1	1	1	3	3	3	3	3	1	1
14	3	4	3	3	3	4	4	3	3	3	3	3	3	4	4	4	3	3	3	2
15	3	4	3	3	3	4	4	3	3	3	3	3	3	4	4	4	3	3	3	2
16	3	3	3	3	4	4	4	3	3	3	3	3	3	3	3	3	4	3	3	3
17	3	4	3	3	3	4	3	3	3	3	3	3	3	4	4	4	3	4	3	2
18	4	3	3	4	3	3	3	3	3	3	3	3	3	4	4	3	3	4	3	3
19	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3
20	3	3	3	4	3	4	4	3	4	3	3	3	3	4	3	4	4	4	3	2
21	2	2	2	2	2	2	2	3	2	2	2	2	3	2	2	2	3	3	3	3

22	3	3	2	3	2	2	3	3	3	3	3	2	3	3	3	3	3	3	3
23	2	3	3	2	2	2	3	2	3	2	2	3	3	2	3	2	3	2	2
24	2	3	3	3	3	2	3	3	2	2	2	2	3	2	3	2	3	3	2
25	2	3	2	3	3	3	2	2	3	3	2	2	2	3	3	2	3	3	2
26	3	3	4	2	3	2	2	2	3	3	3	3	2	3	3	2	3	3	3
27	2	3	2	2	2	2	3	2	3	2	3	3	3	3	3	2	2	3	2
28	1	3	3	1	1	1	1	3	1	1	1	3	3	1	1	1	3	1	3
29	3	3	2	2	3	2	3	3	3	3	2	2	3	3	3	3	3	3	3
30	3	2	2	2	3	2	3	2	3	2	3	2	2	3	2	2	3	3	2
31	2	3	2	2	3	2	2	2	2	3	2	2	3	2	3	2	2	2	2
32	3	2	3	2	3	2	2	3	3	3	2	2	3	2	2	2	2	2	3
33	2	2	2	2	3	2	3	3	2	3	2	2	3	3	2	2	3	3	3
34	3	2	3	2	3	2	2	3	3	3	3	2	3	3	3	2	3	3	2
35	3	3	4	2	3	2	3	2	2	3	3	3	2	2	2	2	3	3	4
36	1	3	3	1	3	1	3	3	1	1	1	3	3	1	1	1	3	3	1
37	3	3	1	3	3	3	3	3	3	3	1	1	3	1	1	1	3	3	3
38	1	1	1	1	3	1	3	3	1	3	1	1	1	3	1	1	3	3	1
39	3	3	1	3	3	3	3	3	3	3	1	3	3	3	1	1	3	3	3
40	3	2	3	2	3	2	2	3	3	3	3	2	3	2	3	2	2	2	2
	101	107	101	92	111	97	107	106	103	103	84	91	109	103	99	86	113	109	106

## Appendix 12

**QUESTIONNAIRE DATA AFTER IMPLEMENTATION OF TSTS**

No. responden	Item Pertanyaan																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	4	4	4	4	3	4	3	4	3	3	4	2	3	3	4	4	4	4	3	4
2	3	3	3	4	3	3	3	3	3	4	3	2	2	3	3	4	3	3	2	2
3	3	3	3	3	3	3	3	2	3	3	2	2	3	3	3	3	2	3	3	3
4	3	3	3	4	3	4	4	3	3	4	2	3	3	4	4	4	3	3	3	3
5	3	3	3	3	4	3	3	2	3	3	3	3	3	3	4	4	3	3	3	3
6	3	3	3	4	3	4	4	3	2	4	2	2	3	4	3	4	3	4	4	3
7	4	4	2	4	3	4	4	3	3	3	2	2	3	4	4	4	3	4	3	4
8	4	4	3	4	3	4	4	3	4	4	2	1	4	4	4	4	4	4	4	3
9	3	2	2	3	2	3	3	2	2	3	2	2	2	3	3	3	3	3	2	2
10	4	3	3	3	3	3	3	3	3	3	2	2	3	3	3	4	3	3	3	3
11	3	3	2	3	2	3	3	3	3	3	2	2	3	3	3	4	2	3	3	3
12	3	4	2	4	3	3	3	2	2	4	2	1	2	4	4	4	3	3	3	3
13	3	3	2	4	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3
14	3	4	3	3	3	4	4	3	3	4	2	1	3	4	4	4	3	3	3	4
15	3	4	3	3	3	4	4	3	3	4	2	1	3	4	4	4	3	3	3	4
16	3	3	3	3	2	4	4	3	3	3	2	2	3	3	3	3	4	3	3	3
17	3	4	3	3	3	4	3	3	3	3	1	2	3	4	4	4	3	4	3	4
18	4	3	3	4	3	3	3	3	3	4	2	1	3	4	4	3	3	4	3	3
19	3	3	2	3	2	4	3	2	3	3	4	2	2	3	4	4	3	3	3	3
20	3	3	3	4	3	4	4	3	4	3	3	2	3	4	3	4	4	4	3	2
21	4	4	4	4	4	4	4	3	2	4	2	2	3	4	4	4	3	3	3	3

22	3	3	2	3	4	4	3	3	3	3	3	2	3	3	3	3	3	3	3
23	4	3	3	4	4	4	3	4	3	4	2	1	3	4	3	4	3	4	4
24	4	3	3	3	3	4	3	3	2	4	2	2	3	4	3	4	3	3	2
25	2	3	2	3	3	3	4	2	3	3	2	2	2	3	3	4	3	3	2
26	3	3	1	4	3	4	4	2	3	3	1	1	2	3	3	4	3	3	3
27	4	3	4	4	4	4	3	4	3	4	3	1	3	3	4	4	3	4	3
28	3	3	1	4	3	4	3	4	2	3	3	1	2	4	4	4	3	3	1
29	3	3	2	4	3	4	3	3	3	3	2	2	3	3	3	3	3	3	3
30	3	2	2	4	3	4	3	2	3	4	3	2	2	3	4	4	3	3	2
31	4	3	4	4	3	4	4	4	4	3	4	2	3	4	3	4	4	4	4
32	3	4	3	4	3	4	4	3	3	3	2	2	3	4	4	4	4	4	3
33	4	4	4	4	3	4	3	3	2	3	2	2	3	3	4	4	3	3	3
34	3	2	3	4	3	4	4	3	3	3	1	2	3	3	3	4	3	3	4
35	4	3	3	4	4	4	4	3	2	4	2	1	3	4	4	4	3	4	3
36	4	3	3	4	3	4	3	3	4	4	2	1	3	4	4	4	3	3	4
37	3	3	2	3	3	3	3	3	3	3	2	2	3	4	4	4	3	3	3
38	3	3	2	3	3	3	3	3	3	3	2	1	3	3	4	4	3	3	3
39	4	4	4	4	3	4	3	3	2	3	2	2	2	3	4	4	3	3	2
40	3	2	3	4	3	4	4	3	3	3	1	2	3	4	3	4	4	4	4
	133	127	110	145	122	148	136	117	115	135	89	70	112	140	142	153	125	133	124

## Appendix 13

**FIELD NOTES****Cycle : 1 (Class meeting: 1)**

Hari	: Selasa
Tanggal	: 4 November 2014
Jam ke	: 1-2
Materi	: 1. Pengertian Produksi Pesanan 2. Contoh Perusahaan yang menggunakan Metode Harga Pokok Pesanan 3. Perhitungan Harga Satuan dengan Metode Harga Pokok Pesanan
Jumlah siswa	: 40 siswa
Catatan	:

Pelajaran dimulai pukul 07.00 WIB. Guru mengawali pembelajaran dengan membuka pelajaran kemudian melakukan apersepsi mengenai pengertian produksi pesanan. Sebelum menjelaskan materi guru menjelaskan kepada siswa mengenai model pembelajaran yang akan dilaksanakan. Kemudian guru mulai membagi siswa menjadi 10 kelompok. Kemudian guru memberikan handout materi yg terbagi menjadi 2 bagian dimana kelompok yg terdiri dari nomor ganjil mendapat handout bagian 1 dan kelompok yang terdiri dari nomor genap mendapatkan handout bagian 2. Pada awalnya siswa agak kebingungan dengan model pembelajaran yang masih asing bagi mereka, tetapi mereka akhirnya bisa mengikuti instruksi yang diberikan guru dibantu dengan peneliti. Setelah guru membagikan handout kemudian masing-masing ketua kelompok memberikan materi yang ada di handout selama 15 menit. Kemudian setiap kelompok mengirimkan dua perwakilannya untuk bertamu ke kelompok lain yang berbeda handout untuk menerima materi dari tuan rumah selama 15 menit. Awalnya diskusi berjalan sesuai instruksi, setelah berjalan beberapa menit

diskusi mulai keluar dari materi dan beberapa siswa mulai bosan dengan proses pembelajaran yang membuat kondisi mulai tidak kondusif. Setelah 30 menit alokasi waktu diskusi siswa yang bertemu kembali ke kelompok asalnya. Kemudian guru mulai membagikan soal yang telah disiapkan untuk didiskusikan setiap kelompok mengenai materi yang telah didiskusikan. Dari pelaksanaan tindakan pada siklus 1 masih ditemukan beberapa kendala antara lain siswa masih melakukan aktivitas yang tidak berhubungan dengan proses pembelajaran seperti diskusi yang keluar dari materi. Pembelajaran pada siklus 1 diakhiri pada pukul 08.30 WIB.

## Appendix 14

**FIELD NOTES****Cycle : 2 (Class meeting: 2)**

Hari	: Senin
Tanggal	: 10 November 2014
Jam ke	: 3-4
Materi	: 1. Pengertian harga pokok pesanan 2. Karakteristik harga pokok pesanan 3. Kelebihan dan kekurangan metode harga pokok pesanan 4. Menghitung biaya produksi berdasarkan proses
Jumlah siswa	: 40 siswa
Catatan	:

Pelajaran dimulai pada pukul 8.30 WIB. Guru mengawali pembelajaran dengan membuka pelajaran dan memberikan motivasi kepada siswa. Selanjutnya guru menjelaskan mengenai model pembelajaran yang akan berlangsung dan membagi siswa kedalam 10 kelompok dengan anggota yang berbeda dari pertemuan sebelumnya. Siswa diberikan kesempatan untuk mere-view kembali materi pada pertemuan sebelumnya, dilanjutkan dengan pembagian handout kepada masing-masing kelompok oleh guru dibantu peneliti.

Seperti pada pertemuan sebelumnya siswa diberikan kesempatan membaca berdiskusi dalam kelompok tentang materi yang ada dalam handout dipimpin oleh ketua kelompok selama 10 menit. Setelah 10 menit setiap kelompok mengirimkan 2 perwakilannya untuk menerima materi yang berbeda dari kelompok lain selama 10



menit. Kemudian setelah 10 menit siswa yang bertamu kembali ke kelompok asalnya dan menyampaikan materi yang didapat dari kelompok lain. Setelah itu guru memberikan soal untuk didiskusikan didalam kelompok selama 15 menit. Setelah selesai mendiskusikan soal masing masing kelompok diberikan kesempatan untuk mempresentasikan hasil dari diskusi mereka. Setelah semua kelompok mempresentasikan jawaban mereka guru diberi kesempatan untuk mengkonfirmasi apakah jawaban setiap kelompok sudah benar atau belum. Kemudian guru beserta siswa menyimpulkan materi yang telah dipelajari bersama. Dari kondisi yang tercipta siswa lebih aktif dan lebih kondusif dari pertemuan sebelumnya. Pelajaran diakhiri pada pukul 10.00 WIB.

## Appendix 15

**Documentation**

Figure 6. Teacher Explain The  
Prosedure of TSTS



Figure 9. Students' Discussion in  
Other Group



Figure 7. Students' Dividing Group  
Process



Figure 10. Students' Doing the Task



Figure 8. Students' Discussion in  
Home Group



Figure 11. The Students' Presenting  
The Task on The White Board

## Appendix 16

## Research Permission Letters



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

Alamat: Karangmalang Yogyakarta 55281  
Telp. (0274) 586168 Ext. 817 Fax. (0274) 554902  
Website : <http://www.fe.uny.ac.id> e-mail : [fe@uny.ac.id](mailto:fe@uny.ac.id)

Nomor : 1654/UN34.18/1.1/2014 22 September 2014  
Lampiran : 1 Bendel Proposal  
Hal : Permohonan Ijin Penelitian

Yth.

1. Kepala BAPPEDA Kab. Klaten  
Jl. Pemuda Gd. Penda II Lantai II  
Klaten
2. Kepala SMK N 1 Klaten  
Jl. Wahidin Sudirohusodo No. 22  
Klaten

Kami sampaikan dengan hormat permohonan Ijin survey Tugas Akhir Skripsi bagi mahasiswa :

Nama : Reza Zakaria  
NIM : 10418244012  
Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi Internasional  
Judul : *The Implementation of Cooperatif Learning Type Two Stay Two Stray to Increase Student Learning Activity in Accounting Class XII AK 2 SMK N 1 Klaten*

Atas kerjasama dan ijinnya diucapkan terima kasih



Prof. Dr. Moerdjanto, M.Pd., MM  
NIP. 19580507 198303 1 001

Tembusan :  
1. Sub. Bagian Pendidikan;  
2. Mahasiswa yang bersangkutan.



**PEMERINTAH KABUPATEN KLATEN  
BADAN PERENCANAAN PEMBANGUNAN DAERAH  
(BAPPEDA)**

Jl. Pemuda No. 294 Gedung Pemda II Lt. 2 Telp. (0272)321046 Psw 314-318 Faks 328730  
**KLATEN 57424**

Klaten, 24 September 2014

Nomor : 072/903/IX/09  
Lampiran : -  
Perihal : Permohonan Ijin Penelitian

Kepada Yth.  
Kepala SMK Negeri 1 Klaten  
Di -

**KLATEN**

Menunjuk Surat dari Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta tertanggal 22 September 2014 Perihal Permohonan Ijin Penelitian, dengan hormat kami beritahukan bahwa di Wilayah/Instansi Saudara akan dilaksanakan Penelitian oleh :

Nama / N I M : REZA ZAKARIA / 10418244012  
Alamat : Karangmalang Yogyakarta  
Pekerjaan : Mahasiswa Fak. Ekonomi UNY  
Penanggungjawab : Prof.DR.Moerdiyanto, M.Pd.,MM.  
Judul/topik : THE IMPLEMENTATION OF COOPERATIVE LEARNING TYPE TWO STAY  
TWO STRAY TO INCREASE STUDENT LEARNING ACTIVITY IN  
ACCOUNTING CLASS XII AK 2 SMK 1 KLATEN  
Jangka Waktu : 3 Bl ( 24 September s/d 24 Desember 2014)  
Catatan : Menyerahkan Hasil Penelitian Berupa **Hard Copy** Dan **Soft Copy** Ke Bidang  
PEPP/ Litbang BAPPEDA Kabupaten Klaten

Besar harapan kami, agar berkenan memberikan bantuan seperlunya.

An. BUPATI KLATEN  
Kepala BAPPEDA Kabupaten Klaten  
Ttd Sekretaris

\*Hari Budiono, SH  
Pembina Tingkat I  
NIP. 19611008 198812 1 001

Tembusan disampaikan Kepada Yth :

1. Ka. Kantor Kesbangpol Kab. Klaten
2. Ka. Disdik Kab. Klaten
3. Wakil Dekan I Fak. Ekonomi UNY
4. Yang Bersangkutan
5. Arsip.



PEMERINTAH KABUPATEN KLATEN

**SMK NEGERI 1 KLATEN**

Bidang Keahlian : Bisnis & Manajemen, Teknologi Informasi & Komunikasi  
Jl. Dr. Wahidin Sudiro Husodo No. 22 Klaten 57432 Telp. 0272 – 321266 Fax. 0272 – 321567  
E-mail : smkn1klaten@yahoo.com Website : www.smkn1klaten.sch.id



## SURAT KETERANGAN

Nomor : 421/473.5/13.2014

Yang bertanda tangan dibawah ini Kepala SMK Negeri 1 Klaten, menerangkan :

Nama : Reza Zakaria  
NIM : 10418244012  
Jurusan/Prodi : Pendidikan Akuntansi / Pendidikan Akuntansi Internasional  
Fakultas : Ekonomi  
Universitas : Universitas Negeri Yogyakarta

Bahwa berdasarkan :

1. Surat Wakil Dekan I Nomor 1654/UN34.18/LT/2014 tanggal 22 September 2014 tentang Permohonan Ijin Penelitian.

telah melakukan penelitian dengan Judul : “The Implementation of Cooperatif Learning Type Two Stay Two Stray to Increase Student Learning Activity in Accounting Class XII AK2 SMK N 1 Klaten” pada tanggal 4 s.d. 10 Nopember 2014.

Demikian Surat Keterangan ini dibuat, untuk dapat dipergunakan sebagaimana mestinya.

Klaten, 10 Nopember 2014

Kepala SMK Negeri 1 Klaten,



Drs. Budi Sasangka, MM

NIP. 19590629 198803 1 002